



AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-025

Fraud and Financial Audit Techniques

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Course content

Why Attend

Financial statement fraud and asset misappropriation can go undetected for years when auditors rely only on standard procedures. Auditors need to think like fraudsters and apply targeted techniques.

This Aractech course combines financial audit with fraud detection: fraud schemes affecting financial statements, professional scepticism, fraud risk factors, journal entry testing, revenue and expense manipulation, analytical red flags, forensic techniques and responding to suspected fraud. Participants analyse cases and test data for fraud indicators.

Course Methodology

- Fraud case studies
- Data analytics labs
- Red flag exercises
- Interview role plays
- Group discussions

Course Objectives

- Recognise financial statement fraud and misappropriation schemes
- Apply professional scepticism
- Assess fraud risk factors
- Perform journal entry testing
- Use analytics to detect red flags
- Respond appropriately to suspected fraud

Target Audience

- Internal and external auditors

Course content

- Finance controllers
- Fraud examiners
- Compliance professionals

Course outline

Detailed course outline

Day-by-day outline for Fraud and Financial Audit Techniques.

Day 1 - Fraud and the Financial Audit

- 09:00-09:34 | Fraud types
- 09:34-10:08 | Fraud triangle
- 10:08-10:42 | Auditor responsibilities
- 10:42-11:00 | Professional scepticism
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Professional scepticism (continued)
- 11:46-12:53 | Case study: Financial statement fraud
- 12:53-14:00 | Exercise: Red flag spotting

Day 2 - Fraud Risk Assessment

- 09:00-09:39 | Risk factors
- 09:39-10:18 | Management override
- 10:18-10:57 | Brainstorming sessions
- 10:57-11:00 | Fraud risk responses
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Fraud risk responses (continued)
- 12:05-12:43 | Documentation
- 12:43-14:00 | Workshop: Fraud risk assessment

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Day 3 - Targeted Techniques

- 09:00-09:39 | Journal entry testing
- 09:39-10:18 | Revenue recognition fraud
- 10:18-10:57 | Expense and payroll fraud
- 10:57-11:00 | Asset misappropriation
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Asset misappropriation (continued)
- 12:05-12:43 | Related parties
- 12:43-14:00 | Lab: Journal entry analysis

Day 4 - Analytics and Forensics

- 09:00-09:39 | Ratio and trend red flags
- 09:39-10:18 | Benford's analysis
- 10:18-10:57 | Duplicate detection
- 10:57-11:00 | Document examination
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Document examination (continued)
- 12:05-12:43 | Interviews
- 12:43-14:00 | Lab: Fraud analytics

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Day 5 - Response and Reporting

- 09:00-09:45 | Responding to indicators
- 09:45-10:30 | Escalation
- 10:30-11:00 | Investigations
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Investigations (continued)
- 11:45-12:30 | Reporting
- 12:30-13:15 | Prevention recommendations
- 13:15-14:00 | Capstone: Fraud audit plan

Seminar dates

Available seminar dates

Live dates and pricing for Fraud and Financial Audit Techniques generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Istanbul	Classroom	€1,978
7 - 11 December 2026	London	Classroom	€2,315
21 - 25 December 2026	Barcelona	Classroom	€2,815
18 - 22 January 2027	Istanbul	Classroom	€1,978
15 - 19 February 2027	Amsterdam	Classroom	€2,830
15 - 19 March 2027	Cape Town	Classroom	€1,625
19 - 23 April 2027	Barcelona	Classroom	€2,815
17 - 21 May 2027	London	Classroom	€2,315
21 - 25 June 2027	Munich	Classroom	€3,225
19 - 23 July 2027	Madrid	Classroom	€3,400

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