

Training: The Anti-Fraud and Corruption Game

21-22 January 2019, Tallinn, Park Inn by Radisson Central Tallinn

Fraud and corruption dramatically harm the economy, public finances as well as the reputation and credibility of the institutions involved.

Fraud and corruption are evolving in ever new forms, especially with the use of new technologies, these practices happen to proceed in a complex, hardly traceable way. Fraudulent and corrupt actions in the public sector are often exceeding the financial losses directly involved, enormously impacting upon the economy and public finances as well as the reputation and credibility of the public institution. Controls, audits and Investigations, especially if not set up or performed effectively, will be cost-intensive and lengthy.

Institutions need to implement proactive measures and tools to effectively prevent and detect fraud and corruption!

Therefore, public authorities need to be increasingly vigilant in setting-up anti-corruption and fraud systems and implementing appropriate policies and procedures of transparency, integrity and accountability to assist with the prevention and early detection of fraud and corruption.

(Risk) Managers, auditors and anti-corruption officers need to be aware of preventive and detective measures and strategies but also to enable and empower the employees of the institution to understand the principles and signals of fraud and corruption, how to report it and the impact thereof.

Day 1 - A game aimed at knowledge gathering and refreshment of knowledge.
A Game with the motto: *The winner takes it all!*
Is it you, the manager or auditor, or is it the fraudster??

Day 2 - A real case study and interactive role play with factsheets and documents – be ready to discover fraud and irregularities.

A two-days seminar with an interactive serious game, practical cases, good practices and examples, brought to you by means of unique and multimedia presentations, which related to the aforementioned objectives also have an additional motto: *“a day without laughter is a day wasted”*.

*So for sure:
you'll leave this two days event, with lots of new valuable luggage under your arm, new colleagues and a warm smile on your face!*

so play that Game with us,

your Games masters
Helen and Jo

COURSE PROGRAMME

Topics during these two days:

- Fraud risk management as part of risk management; practical tools and guidelines
- Set up and improve your anti-fraud cycle
- The manager, the auditor, the frauditor, the fraud investigator; a mixed team, the roles, responsibilities and added value
- (New) risks, (new) kind of damages because of these
- The most important (new) instruments, methods, standards,
- (New) techniques and sources, IT tools data analysis, continuous monitoring
- What are red flags and signals of (new kinds of) fraud? How to recognize them?
- Which methods and procedures can be implemented for detection and correction?
- the weakest link in the chain
- Fraud hotlines and helpdesks: critical success factors, financing of hotlines, successful cases
- Honesty and integrity
- Regulations, practical guidelines, best practices
- Danger of new fraud patterns
- It trends and their new fraud risks
- New fraud red flags and indicators
- Misuse of information and information systems
- Fraud trend watching
- Division of tasks
- Communicating fraud and corruption findings to authorities and between them
- The components of an investigation plan
- Key elements given by the international standards on auditing
- Investigation services, their internal processes and internal (quality) control
- Cases of fraud and corruption
- Closing stories and some hints

1st FRAUD seminar day

Jo Kremers, Certified Financial Auditor, Certified IT auditor, Fraud Investigator

8.30 - 9.00 Registration of participants

9.00 - 10.30 Introduction of the Game part I; Contest for subgroups
Main topics of this session:

- Introduction
- Participants will split up in groups of a maximum of 6 members.
- Game part I, contest for subgroups, explanation and start of the Game
- Framework of reference
- Cases and matters to be solved
- Fraud symbols, methods, instruments
- What's new; risks, challenges

10.30 - 11.00 Networking and coffee break

11.00 - 12.30 of the Game; contest for subgroups second part
Main topics of this session:

- Cases, multiple choice and open questions
- Fraud symbols, methods, instruments
- The winner takes it all

12.30 - 14.00 lunch

14.00 - 16.00 The Anti-Fraud Game part II Contest for individuals;
Main topics of this session:

- Introduction, explanation and start of the Game
- Do you recognize the indicators for fraud?
- By the use of instruments, methods and symbols
- Life like cases, realistic
- Thinking out of the box
- The winner takes it; that winner will it be you or the fraudster?

16.00 - 16.30 Summary and conclusions

2nd FRAUD seminar day –

Practical Case Study with a Role Play

Helen Anijalg, Certified Internal Auditor, CGAP, CCSA

For detecting fraud in different areas or projects it is important to gain knowledge and confidence in dealing with fraud cases in a professional manner. This practical workshop will give you the opportunity to work in groups and solve a case study in an investigative and analytical manner which would help you with your daily work.

9.00 - 10.30 Introduction to the topic, small group work exercises and warm-up for practical interactive case study.

Main topics of this session:

- Main indicators of fraud at the project level
- Methods to discover fraud and irregularities
- Main aspects of control psychology
- Audit methods to discover fraudulent transactions
- New fraud indicators in a digital world

10.30 - 11.00 Networking and coffee break

11.00 - 13.00 Participants will split up in small groups and analyze a practical case.

Case study with factsheets and documents – be ready to discover fraud, irregularities and/or conflicts of interest.

In a role play you get the chance to practice different skills:

- How to detect fraud in practice
- How to determine a control plan and interview questions
- How to interview people who might be involved in fraud scheme

13.00 - 14.30 lunch

14.30 - 16.00 Case study analysis

- Group work results, presentation by the observers and results of the audit team
- Lessons learned - what did we learn from being in different roles
- How to apply preventive measures to avoid fraud

16.00 - 16.30 Summary and conclusions

Jo Kremers



1. Senior Manager Audit; European Structural and Investment Funds 2006- 2018 During this period also several investigations because of suspicions of fraud and corruption regarding EU Fund money
2. Senior Manager Audit;
Financial and IT audits in the Public Sector, especially Dutch Tax and Customs Administration; as external auditor; 2000- 2012
Including Audits of Integrity and Information Security;
During this period also several investigations because of suspicions of fraud committed by employees of Tax and Customs Administration
3. Senior Auditor; Financial audits in the Public Sector, Dutch Tax and Customs Administration, National Pension Fund and national airports; as internal and external auditor; 1987- 2000
During this period also several investigations because of suspicions of fraud committed by employees of Tax and Customs Administration and an enormous fraud within the Pension Fund (real estate fraud and corruption)
4. Tax auditor and Tax Fraud Investigator; employee of Dutch Tax and Customs Administration; cooperation with Fiscal Intelligence & Investigation
5. Speaker, trainer and lecturer in
- Financial Management, Control and Audit ESI Funds; - Anti Fraud and Corruption; - Internal control and Internal Audit in Public Administration for National and International Educational Institutions and Academies (1990-2018)
6. Developer and presenter of the Anti Fraud and Corruption Game for National and International Educational Institutions and Academies (2015-2018; each year a new and updated version) and also presenting it for the Audit Services of the Ministry of Finance (as permanent education in 2017 and 2018) and for the National Institute of Chartered Accountants.
7. Trainer, expert during several EU Twinning and World Bank projects, in field of Internal Audit in Public sector (PIFC) and trainings in Management, Control and Audits of EU Structural and Investment Funds; Austria, Bulgaria, Estonia, Lithuania, Latvia, Macedonia, Belgium.
Also coach / expert during pilot audits performed in these (candidate) Member States, as activities of aforementioned projects and trainings.

Helen Anijalg



1. Helen Anijalg (CIA, CGAP, CCSA) was recently a CAE at Enterprise Estonia (January 2012-August 2018)
2. Since September 2018, enthusiast of solar energy, team member in Estonian start-up company Roofit Solar Energy (<https://roofit.solar>)
3. Founder and CEO of Auditoorium, since 2016
4. 2001-2012 she worked at the Estonian Ministry of Finance, in the Audit Authority.
5. She has been the member of IIA since 2002 and during past 15 years twice the board member of IIA Estonia.
6. Since 2015 Helen has helped IIA Estonia to organize Baltic Internal Auditors Roundtable in Estonia, which is a cooperation opportunity for Baltic and Nordic internal auditors.
7. She has been a speaker at several national and international internal audit conferences or seminars in Indonesia, Switzerland, Germany, Norway and Azerbaijan.
8. Helen has been studying international business in Tartu University, Estonia and in Uppsala University, Sweden. She has Master's Degree in Economics.

The Anti-Fraud and Corruption Game, 21-22 January 2019, Tallinn

CPE hours available: 13 CPE

Knowledge level: Intermediate

Delivery Format: Interactive seminar

Language: English

Location: Park Inn by Radisson Central Tallinn, Narva mnt 7c,





The Institute of
Internal Auditors
Estonia

Participation fees: includes coffee breaks, refreshments and 3-course lunches on both days.

- Early bird registration until Nov, 30: 499€
- Registration from December, 1: 599€

Cancellation policy: Cancellations received up to 10 business days prior to seminar will not be charged the training fee. Cancellations 5-10 business days prior to seminar will be invoiced the full training fee. Cancellations 1-5 business days prior to seminar, and no-shows, are subject to payment for the full amount. Registrant substitutions may be made at any time. Please note that if you do not cancel or do not attend, you are responsible for payment.

Contact and additional information: koolitus@siseaudit.ee

Registration for IIA Estonia members: log in at IIA Estonia home page www.siseaudit.ee , click on this Event and register.

Registration for international members: just send your registration details to koolitus@siseaudit.ee .

Mare Timian, *CGAP*
Chairman of the Board of IIA Estonia
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