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COURSE BROCHURE

Forensic Accounting and Fraud Investigation Training Course

20 – 24 June 2027
Sharm El-Sheikh

jupiterprime.uk

info@jupiterprime.uk

Registered in the United Kingdom and Saudi Arabia

Forensic Accounting and Fraud Investigation Training Course

Ref: 2068_76166 **Date:** 20 – 24 June 2027 **Location:** Sharm El-Sheikh **Fees:** 4500 GBP

Forensic Accounting and Fraud Investigation is a 1-week training course for internal auditors, accountants and fraud investigators who must trace irregular transactions to their source and produce a defensible case file. Concealed losses, manipulated ledgers and collusive payments now surface faster through digital records, so organisations need people who can test anomalies, preserve evidence and explain findings clearly. The course is delivered by Jupiter Prime Training.

Why Forensic Accounting and Fraud Investigation Matters Now

Three forces shape forensic accounting and fraud investigation today. Transactions now sit in enterprise systems where one altered master record can redirect payments for months. Boards and audit committees expect suspicions to be examined quickly and without tipping off the people involved. Courts, insurers and disciplinary panels accept findings only when the chain of custody and the reasoning behind each conclusion hold up under challenge. Investigating well recovers assets and closes control gaps; investigating badly loses evidence and credibility. The course rests on the fraud triangle model and on first-digit frequency testing known as Benford's Law.

Who Gains Most from Forensic Accounting and Fraud Investigation

- Internal audit staff who follow up control exceptions and whistle-blower reports
- Accountants responsible for ledger integrity, reconciliations and vendor master files
- Investigators who gather documents, interview witnesses and prepare case files
- Finance controllers who must respond when a loss or misstatement is suspected

An assurance or finance function that sends auditors, accountants and investigators together gains most, because each sees how the others collect, test and present the same evidence.

Forensic Accounting and Fraud Investigation Capabilities

Participants move from noticing an odd entry to a supported account of what happened and who benefited.

- Assess pressure, opportunity and rationalisation behind a suspected scheme — the audit committee deciding whether to open a case
- Apply digit, duplicate and outlier tests to ledger extracts — the investigator choosing which transactions to examine
- Trace funds across journals, bank statements and vendor records — the controller quantifying the loss
- Specify evidence handling and chain-of-custody steps — legal counsel weighing later proceedings
- Design and conduct structured fact-finding interviews — the panel judging witness reliability

- Communicate findings in a neutral, referenced report — senior leaders deciding on recovery and control repair

Key Forensic Accounting and Fraud Investigation Terms

- Fraud triangle — a model explaining fraud through pressure, opportunity and rationalisation.
- Benford's Law — the expected frequency of leading digits in natural data, used to flag invented or adjusted figures.
- Red flag — an observable sign, such as unexplained reversals or missing invoices, that warrants inquiry.
- Chain of custody — the documented record of who collected, held and transferred each item of evidence.
- Shell vendor — a supplier record created to receive payments for goods never delivered.
- Predication — the facts that would lead a reasonable professional to believe fraud occurred, justifying an investigation.

Forensic Accounting and Fraud Investigation Day by Day

Day 1: Fraud Schemes and Their Conditions

- Fraud Triangle Model — Judging Why A Scheme Became Possible
- Asset Misappropriation Patterns — Spotting Theft Through Payroll And Expenses
- Financial Statement Manipulation Schemes — Recognising Revenue And Reserve Distortion
- Bribery And Kickback Structures — Linking Procurement Decisions To Hidden Benefits
- Predication Assessment — Deciding Whether Facts Justify An Investigation

Day 2: Red Flags in Records

- Journal Entry Testing — Isolating Late, Round And Manual Postings
- Vendor Master File Review — Exposing Shell Suppliers And Duplicate Bank Details
- Reconciliation Gap Analysis — Locating Unexplained Differences In Control Accounts
- Document Examination Techniques — Detecting Altered Invoices And Forged Approvals
- Behavioural Red Flags — Weighing Lifestyle And Access Signals Fairly

Day 3: Forensic Data Analytics

- Benford's Law First-Digit Testing — Flagging Populations For Closer Examination
- Duplicate And Gap Testing — Finding Repeated Payments And Missing Sequences
- Outlier And Trend Analysis — Prioritising Unusual Amounts And Timings
- Fund Tracing Across Ledgers — Quantifying Loss And Identifying Beneficiaries
- Analytics Results Documentation — Supporting Selection Choices Under Challenge

Day 4: Evidence and Interviews

- Evidence Collection Protocols — Preserving Paper And Electronic Records Intact
- Chain Of Custody Logs — Protecting Admissibility For Later Proceedings
- Interview Planning Sequence — Ordering Witnesses From Peripheral To Subject
- Structured Fact-Finding Questioning — Separating Admissions From Assumptions
- Interview Records And Statements — Capturing Accounts Without Leading Witnesses

Day 5: Practising the Investigation Case File

- Case Scenario Red Flag Review — Applying Record Tests To A Live Sample
- Scenario Analytics Run — Combining Digit, Duplicate And Outlier Results
- Evidence Schedule Assembly — Linking Each Finding To Its Source
- Findings Report Structure — Presenting Facts Neutrally For Decision Makers
- Investigation Case File — Completing Chronology, Loss Figure And Recommendations

Applying Forensic Accounting and Fraud Investigation After the Course

- Run first-digit and duplicate tests on one quarter of payment data and document which exceptions merit follow-up.
- Draft an evidence handling and chain-of-custody checklist for the function and agree it with legal counsel.

Forensic Accounting and Fraud Investigation Questions FAQ

What is forensic accounting and fraud investigation, and why does it matter now?

It is the discipline of examining financial records to detect, prove and explain irregularities. It matters now because digital ledgers let schemes grow quickly and findings must withstand scrutiny.

Which roles gain most from forensic accounting and fraud investigation skills?

Internal auditors, accountants and investigators gain most. You will be the person who turns a control exception or a tip into tested evidence, interviews and a clear report, in sectors such as manufacturing and healthcare.

How does forensic accounting and fraud investigation differ from a general internal audit course?

It starts where routine assurance stops. An internal audit course tests whether controls work; this one examines a specific suspicion, follows the money and prepares findings that may support legal action.

What do you bring back from forensic accounting and fraud investigation training?

You bring back a completed case file built on a realistic scenario, a set of data tests you can rerun on your own ledgers, and interview and evidence templates.

Forensic Accounting and Fraud Investigation: The Way Forward

The investigation case file gives a single referenced account of the scheme, the loss and the people involved. Its first use informs whether to pursue recovery, discipline or referral, and it is read by audit committees, legal counsel and senior finance leaders. Afterwards, revisit which data tests gave the strongest leads and add them to routine monitoring.