

## COURSE AGENDA

**Course Title: Fraud Awareness**

**Course Type:**  Accounting and Auditing  Technical Business  Behavioral

**Number of Credit Hours: 2.5**

Continuing Professional Education (CPE) credits are based on a 50-minute credit hour in qualifying subject areas; one credit equals 50 minutes. Credit is given in half-hour increments. All breaks and lunches are omitted from the total CPE minutes.

<b>Topic</b>	<b>Subject Area</b>	<b>Time (min)</b>
Introduction	Office Roles Course Objectives Intended Audience	5
Fraud Explained	Theft, Fraud, Waste and Abuse Fraud at UF Statistics about Fraud Impacts of Fraud	15
Fraud Basics	Components of Fraud Types of Fraud Fraud or Not Fraud Exercise Fraud Triangle Other Fraud Models	15
<b><i>BREAK</i></b>		10
Fraud Prevention	Control Environment Internal Controls Hidden / Visible Controls Think like a Fraudster Exercise	20
Fraud Detection	Environments Conducive to Fraud Red Flags	25
<b><i>BREAK</i></b>		10
Fraud Case Studies	Critically Reviewing Invoices Identifying Red Flags Knowing what Questions to Ask Debrief on Actual Fraud Cases	50
Reporting Fraud	Employee's Role Fraud Investigation Procedure Policy Against Retaliation How to Report Fraud	30