
Forensic Audit Training Course: Fraud Schemes, Evidence Handling, Interviews and Case Reports

21 – 25 February 2027
Manama





Forensic Audit Training Course: Fraud Schemes, Evidence Handling, Interviews and Case Reports

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Programme Summary

Forensic audit is the subject of this one-week training course for heads of audit, investigators and compliance managers, ending in a case file for one suspected fraud. When money, goods or records go missing, leaders must decide quickly what happened, who was involved and what can be proved. The programme moves from fraud schemes and the pressures behind them to evidence handling, interviews and data tests, then to a written case report, applied to a case the participant brings. Mars Training Centre UK delivers this programme on forensic audit to mixed-organisation cohorts.

The Business Case

Fraud rarely announces itself. It appears as an odd payment, a missing record or a complaint that nobody follows up. Organisations that handle early signals with a clear method protect evidence, treat staff fairly and reach findings that management and, where needed, outside parties can rely on. Poorly handled cases lose evidence, damage trust and leave the loss unexplained.

- Loss Recovery: Improves as schemes are traced early and evidence is kept in a form others can test.
- Investigation Cycle Time: Falls as scoping, interview and data steps follow one plan.
- Control Weakness Backlog: Falls as each case ends with specific control fixes.

Principles and Evidence Base

- Fraud Examiners Manual: The professional reference on fraud schemes, evidence, interviewing and reporting guides the content of Sessions 1 to 4.
- Fraud Triangle: The model of pressure, opportunity and rationalisation is used in Session 1 to read warning signs.
- ISO 37008 Internal Investigations of Organisations: The international guidance on planning, evidence, interviews, findings and reporting structures the case plan built in Session 2.

Intended Participants

- Leaders of audit functions who must decide when a concern becomes an investigation.
- Investigators who gather and protect evidence and interview witnesses.
- Compliance managers who receive allegations and track their outcome.
- Finance managers who support enquiries into payments, payroll and procurement.
- Legal and risk advisers who rely on investigation findings.

Typical sectors include banking, construction, healthcare and public bodies.



Learning Outcomes

1. Participants will be able to classify fraud schemes and the warning signs that point to each.
2. Participants will be able to construct an investigation plan with scope, hypotheses and evidence sources.
3. Participants will be able to evaluate documents, records and digital data for reliability and chain of custody.
4. Participants will be able to design interview plans and conduct lawful, fair questioning.
5. Participants will be able to diagnose anomalies in payment and payroll data using simple tests.
6. Participants will be able to justify findings and recommendations in a written case report.

Programme Structure

Day 1: Forensic Audit and Fraud Schemes

How does fraud occur, and what signs does it leave?

- Fraud Triangle Analysis
- Asset Misappropriation Patterns
- Corruption and Conflict of Interest Patterns
- Financial Statement Fraud Patterns
- Red Flag Library

Day 2: Case Intake, Scoping and Planning

When does a concern become a case, and what is its scope?

- Allegation Triage Matrix
- Investigation Hypotheses Log
- Scope and Terms Statement
- Evidence Source Map
- Case Plan Template

Day 3: Evidence Handling and Document Review

What can be relied on, and how is it kept safe?

- Chain of Custody Form
- Document Authenticity Checks
- Digital Evidence Preservation Steps
- Records Request Letters
- Evidence Index



Day 4: Interviews and Data Analytics

What do people and data reveal about what happened?

- Interview Preparation Plan
- Question Sequencing
- Interview Record Format
- Duplicate and Round-Sum Payment Tests
- Payroll and Vendor Anomaly Tests

Day 5: Findings and the Case Report

Do the evidence, interviews and tests support clear findings?

- Applying the Session 2 Case Plan Template
- Testing the Session 3 Evidence Index
- Reviewing the Session 4 Interview Record Format
- Findings and Recommendations Drafting
- Completing the Forensic Case File

Methodology

The programme uses a case analysis method built on a shared scenario in which payments to a supplier and entries in a payroll file raise doubts. Participants plan the enquiry, assess the evidence and test the data, then repeat the steps on a case of their own, with written facilitator feedback on each artefact.

- Suggested activity: Reading a sample invoice set and listing red flags in order of weight.
- Suggested activity: Rehearsing an interview in pairs and reviewing the record.
- Suggested activity: Running duplicate and round-sum tests on a prepared payment file.

Capstone Output

Each participant completes a forensic case file for one suspected fraud. It holds an allegation assessment, a case plan, an evidence index with custody records, an interview plan, data test results, findings and a report with control recommendations. The file is used at work to brief management and to structure a live enquiry.

Frequently Asked Questions

Is forensic audit training suitable for auditors with no investigation experience?

Yes. Forensic audit is taught step by step from fraud schemes to the case report, so the programme assumes audit, finance or compliance experience at managerial level but no earlier investigation work.



Which references does forensic audit training rest on?

Forensic audit training rests on the Fraud Examiners Manual, the fraud triangle and ISO 37008 on internal investigations of organisations, applied through cases across the one week.

How is the case file from forensic audit training used at work?

You use the forensic case file to brief management, to plan a live enquiry with evidence and interview steps, and to write a report with control recommendations.

How does forensic audit differ from fraud risk assessment training?

Forensic audit centres on investigating a suspected case and proving what happened, while fraud risk assessment training centres on finding fraud exposure before any case arises.