MERCURY

Professional Fraud Examination and Investigation

7 – 11 June 2027
Casablanca (Morocco)



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Professional Fraud Examination and Investigation

Ref: 121698_1043401 **Date:** 7 – 11 June 2027 **Location:** Casablanca (Morocco) **Fees:** 4500 Euro

Introduction

The Professional Fraud Examination and Investigation course provides a clear, practical understanding of how fraud is created, concealed, detected, and addressed in modern organizations. It examines the full fraud lifecycle, from asset misappropriation and corruption to financial statement fraud and money laundering. Participants learn how fraudsters exploit accounting records, weak controls, and gaps in oversight to conceal financial crimes. The program develops the analytical mindset needed to recognize red flags, gather evidence, and support sound investigative conclusions. It strengthens legal awareness so participants understand how fraud cases relate to evidence, rights, prosecution, and regulatory duties. It examines the relationship between fraud theory and professional practice by focusing on prevention, detection, response, and ethical decision-making.

Targeted Groups

This Professional Fraud Examination and Investigation training targets professionals seeking knowledge and skills:

- Internal auditors and compliance staff.
- Fraud risk and governance specialists.
- Accountants, finance officers, and analysts.
- Investigators and control officers.
- Legal and regulatory professionals.
- Managers responsible for fraud prevention.
- Ethics and internal control teams.

Course Objectives

Participants will achieve the following objectives by completing the Professional Fraud Examination and Investigation course:

- Understand the main fraud schemes used in organizations.
- Identify indicators of asset misappropriation, corruption, and financial statement fraud.
- Recognize how accounting records and systems are manipulated.
- Apply structured fraud investigation techniques with professional discipline.
- Collect, document, and assess evidence accurately.
- Conduct effective interviews and support case building.
- Interpret legal, civil, criminal, and regulatory aspects of fraud.
- Design stronger fraud prevention, deterrence, and response practices.
- Support ethical and informed decision-making in fraud environments.

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Targeted Competencies

Participants will gain the following competencies during the Professional Fraud Examination and Investigation program:

- Fraud scheme recognition.
- Financial crime red-flag analysis.
- Investigative documentation skills.
- Evidence handling and case recording.
- Interview preparation and questioning skills.
- Legal awareness in fraud matters.
- Internal control assessment.
- Fraud risk evaluation.
- Anti-fraud program planning.
- Ethical judgment in complex situations.

Studying Scenarios

In this Professional Fraud Examination and Investigation training, participants develop skills through the following scenarios:

- Reviewing suspicious accounting entries and unexplained variances.
- Tracing a concealment pattern across transactions and approvals.
- Evaluating reports of employee collusion and vendor fraud.
- Studying interview notes to identify inconsistencies and gaps.
- Assessing evidence for a structured fraud case file.
- Designing a response plan for a suspected financial crime event.

Course Content

Unit 1: Fraud Schemes and Financial Crimes

- Understand major fraud schemes, including asset misappropriation, corruption, and financial statement fraud.
- Learn how fraudsters manipulate accounting records and financial systems.
- Identify red flags and indicators of financial crimes.
- Analyze money laundering methods and concealment strategies.

Unit 2: Fraud Investigation Techniques

- Learn how to conduct fraud investigations professionally.
- Develop evidence-gathering and documentation skills.
- Understand interviewing and interrogation methods.
- Master case-building and investigative reporting.

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Unit 3: Legal Elements of Fraud

- Study laws related to fraud, evidence, and prosecution.
- Understand the rights of suspects, witnesses, and organizations.
- Learn civil and criminal legal procedures.
- Explore compliance and regulatory frameworks.

Unit 4: Fraud Prevention and Deterrence

- Design anti-fraud programs and internal control systems.
- Build fraud risk assessment frameworks.
- Learn corporate governance principles to prevent fraud.
- Develop ethics and compliance strategies.

Unit 5: Professional Practice and Anti-Fraud Strategy

- Apply fraud-examination principles in real-world organizations.
- Build strategic fraud response plans.
- Understand fraud risk management at the enterprise level.
- Strengthen professional ethics and decision-making in fraud environments.

Final Insights & Key Takeaways

Professional Fraud Examination and Investigation equips participants to understand fraud behavior, strengthen investigative capabilities, and help organizations reduce their exposure to financial crime. It also builds the professional judgment needed to integrate fraud detection, legal awareness, internal controls, and ethical leadership into a single practical anti-fraud strategy.