



PB INSTITUTE OF RESEARCH AND TECHNOLOGY

P.O Box 21457-00100

Nairobi - Kenya

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Budget Integrity: Fraud Detection, Prevention & Financial Control Training Course

Duration: 4 days

On-Site

01 Who Should Attend

- Revenue and Tax Administration Officials
- Public Sector Finance and Treasury Officials
- County and Local Government Finance Officers
- NGO and Nonprofit Finance Managers
- Development Finance and Donor-Funded Programme Professionals
- Corporate Governance and Assurance Professionals
- Investigators and Financial Crime Prevention Professionals
- Monitoring, Evaluation and Accountability Specialists
- Department Heads and Budget Holders
- Professionals involved in financial governance, expenditure control, fraud risk management, budget monitoring, compliance, and accountability



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02 About the Course

Budgetary Vigilance: Fraud Detection & Prevention Training Course is a practical and risk-focused programme designed to equip finance, budgeting, audit, compliance, procurement, and management professionals with the knowledge and tools required to **prevent, identify, detect, and respond to fraud within budgeting and financial management processes.**

Participants will learn how to conduct **fraud risk assessments, strengthen internal controls, improve segregation of duties, monitor financial transactions, analyze unusual spending patterns, establish effective reporting mechanisms, and respond appropriately to suspected fraud.** The course also highlights the importance of ethical leadership, organizational culture, accountability, and continuous monitoring in creating fraud-resistant financial systems.

Through practical exercises, case studies, and simulated fraud scenarios, participants will develop the ability to **protect financial resources, strengthen budgetary integrity, minimize financial losses, and improve organizational accountability.**

03 Workshop Objectives

- Understand the common schemes and methods of budget-related fraud.
- Identify the key behavioral and financial red flags of fraudulent activity.
- Design and implement strong internal controls to prevent fraud.
- Master the use of data analytics for proactive fraud detection.
- Develop a systematic process for investigating suspected fraud.

04 Module Topics

Module 1: The Anatomy of Budgetary Fraud



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- Common types of fraud in budgeting and expenditure.
- Understanding the "Fraud Triangle": opportunity, pressure, and rationalization.
- The difference between fraud, waste, and abuse.
- Case studies of high-profile budgetary fraud.
- The impact of fraud on an organization's financial health.

Module 2: Identifying Red Flags and High-Risk Areas

- Financial statement indicators of potential fraud.
- Behavioral red flags of employees committing fraud.
- Recognizing anomalies in budget variance reports.
- Identifying high-risk areas in your organization's budget.
- Practical exercises on spotting red flags in a mock budget.

Module 3: Internal Controls for Prevention

- Implementing a strong segregation of duties.
- The role of authorization and approval controls.
- How to use budget vs. actuals analysis as a control tool.
- Controls in the procurement and vendor management process.
- Best practices for securing access to financial systems.

Module 4: Data Analytics and Forensic Techniques

- Using data mining to uncover fraudulent patterns.
- Key data analytics tools and techniques for fraud detection.
- The use of Benford's Law to analyze numerical data.
- Creating audit trails and forensic evidence.
- Hands-on lab session with a data set to identify anomalies.

Module 5: The Role of Technology



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- Leveraging ERP systems for automated controls.
- Implementing data analytics and BI dashboards for monitoring.
- The importance of secure systems and access controls.
- Using machine learning for predictive fraud detection.
- Case studies on technology-driven fraud prevention.

Module 6: Responding to and Investigating Fraud

- The steps to take when fraud is suspected.
- How to conduct a professional and discreet investigation.
- The importance of a fraud response plan.
- Working with legal counsel and law enforcement.
- Ethical and legal considerations in fraud investigation.

Module 7: Fostering an Ethical Culture

- The role of leadership in setting the ethical tone.
- Creating and communicating an effective anti-fraud policy.
- Implementing a secure and confidential whistle-blower program.
- The importance of continuous training and awareness.
- Building a culture of accountability and transparency.

Module 8: Final Workshop and Action Plan

- A comprehensive capstone project on a real-world case study.
- Participants work in groups to develop a fraud prevention plan.
- Presenting your final plan to the class for peer feedback.
- A final Q&A and best practice sharing session.
- Developing a personal action plan for your organization.