

Kako ravnati s tveganjem prevaro v praksi notranje revizije

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How to Deal with Fraud Risk in Internal Audit Practice

Gradivo je last Slovenskega inštituta za revizijo in je predmet avtorske zaščite in drugih oblik zaščite intelektualne lastnine. Prepovedano je kakršnokoli reproduciranje, razen izključno za osebno uporabo in v nekomercialne namene, pri čemer se morajo ohraniti vsa opozorila o avtorskih ali drugih pravicah, zato se ne smejo prepisovati, razmnoževati ali kako drugače razširjati. Naveden mora biti tudi vir.

Agenda

- Theoretical Background - Requirements of the IIA Standards and available implementation guidelines
- Methodology - Building an audit approach
- Empirical Examples - Organization anti-fraud buffers
- Data Sources - Data analytics and process mining with practical examples
- Types Of Fraud – practice examples
- Legitimate Fraud
- Conclusion

Requirements of the IIA Standards and available implementation guidelines

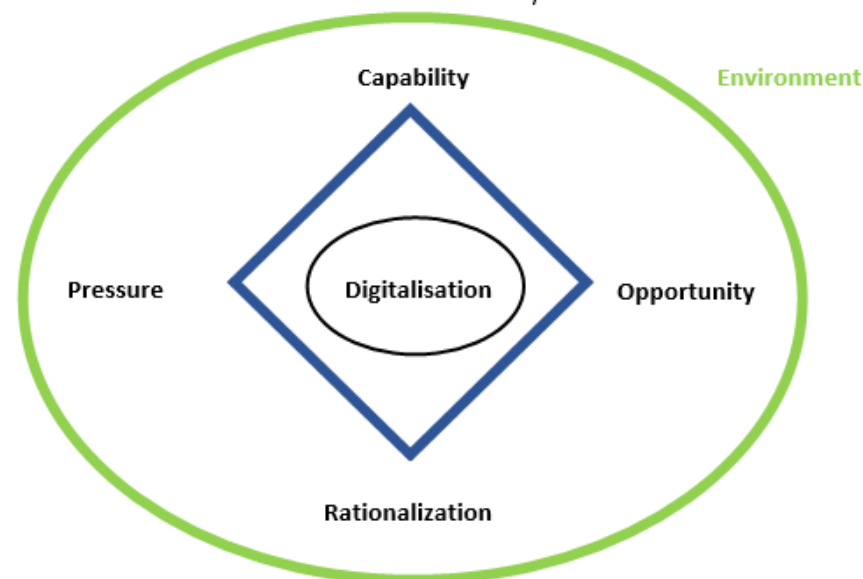
- Standard 1210.A2: Internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organization, but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.



Requirements of the IIA Standards and available implementation guidelines

- Fraud risks and scenarios
- Process descriptions
- Inherent risks evaluation
- Residual risks evaluation
- Improvement recommendations

Picture 1: Fraud Circularity



Organization anti-fraud buffers

- Tone from the top
- Awareness and communication
- Open culture
- Whistleblowing & retaliation
- Segregation of duties
- Fraud register
- Anti-fraud ambassadors' network





Data analytics and process mining

Travel expenses
Accounts payable
Accounts receivable

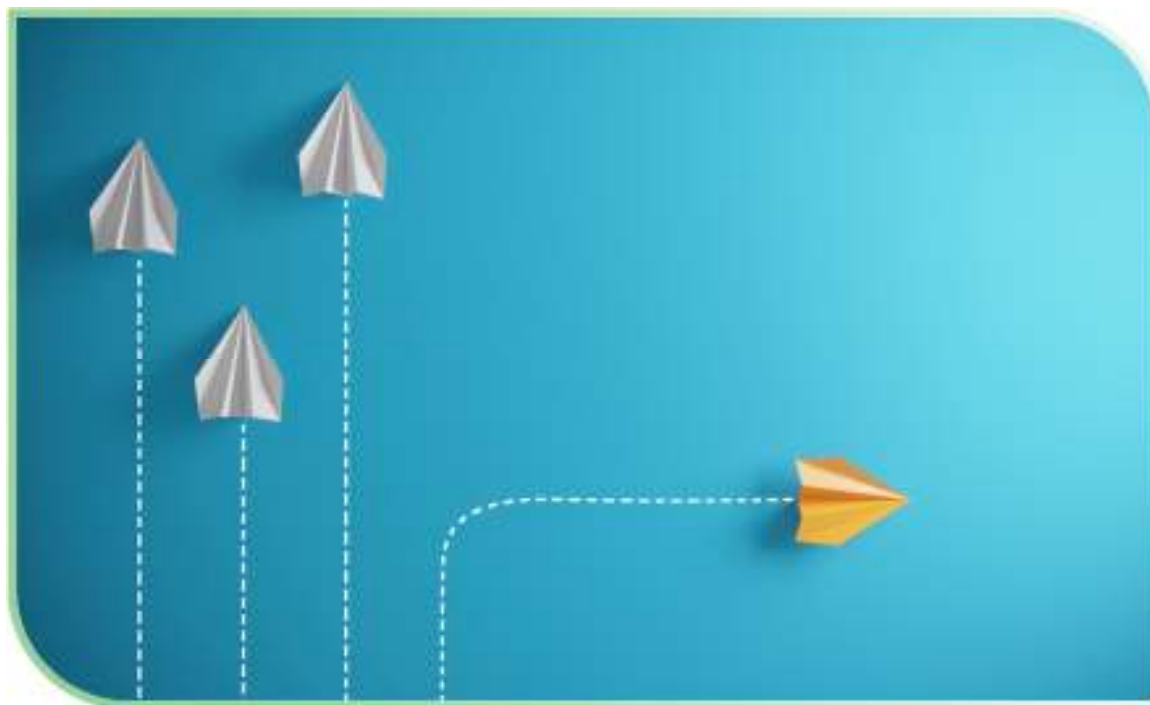
Type of fraud

- CEO fraud
- Conflict of interest management process
- Approvals, signing practice & power of attorney
- Internal regulation approvals
- Bonus targets
- Sponsorships

- JV partners due diligence
- Travel & entertainment
- Gift register
- Job rotation
- Deputy system
- 4-eyes principle
- Vacation consumption
- Lifestyle changes

Legitimate Fraud

The difference between Compliance and Ethics



Conclusion

- Corporate culture
- Internal Audit relevance
- Work environment
- Decision making
- Behaviour
- Consequences
- Prevention



Hvala za pozornost!

