

## **1.1 Presentation Information**

<b>SESSION TITLE:</b>	What Were They Thinking? Fraud Detection and Prevention
<b>LEARNING OBJECTIVES:</b>	<ul style="list-style-type: none"><li>• Outside factors contribute to someone committing fraud.</li><li>• Trust is NOT a control.</li><li>• Good people commit fraud.</li><li>• Controls protect the organization &amp; employees, but people control who follows them.</li><li>• Gain insight into best practices and common pitfalls in fraud prevention through real-world case studies</li></ul>
<b>SESSION ABSTRACT:</b>	<p>In this session, we will explore the evolving landscape of occupational fraud and its potential impact on your organization. Through real-world investigative case studies and practical examples, I'll highlight the most prevalent fraud schemes affecting organizations today. We'll engage in interactive activities designed to challenge your thinking across multiple dimensions of fraud risk.</p> <p>Together, we'll examine effective internal controls that can help prevent common fraud schemes, and I'll demonstrate how data analytics can be a powerful tool in fraud detection. We'll also delve into how artificial intelligence is reshaping both the perpetration and prevention of fraud and examine risks in remote and hybrid work environments.</p>
<b>LEARNING LEVEL:</b>	Beginner
<b>PREPARATION IN ADVANCE:</b>	NA
<b>POWERPOINT PRESENTATION:</b>	<i>To be provided.</i>