

UČNI NAČRT PREDMETA / COURSE SYLLABUS

Predmet:	METODE FORENZIČNIH PREISKAV IN NOTRANJA REVIZIJA
Course title:	FORENSIC INVESTIGATION METHODS AND INTERNAL AUDIT

Študijski program in stopnja Study programme and level	Študijska smer Study field	Letnik Academic year	Semester Semester
Program izpopolnjevanja	Preiskovalec prevar na področju financ in računovodstva	1	1
Training program	Fraud investigator in Finance and Accounting	1	1

Vrsta predmeta / Course type

Redni/core course/

Univerzitetna koda predmeta / University course code:

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Predavanja Lectures	Seminar Seminar	Vaje Tutorial	Klinične vaje work	Druge oblike študija	Samost. delo Individ. work	ECTS
16	0	0	0	70	94	6

Nosilec predmeta / Lecturer:

Doc. dr. Branko Mayr / Assistant professor Branko Mayr PhD; Darinka Meško, predavateljica / Darinka Meško, Lecturer Mojca Koder, predavateljica / Mojca Koder, Lecturer

Jeziki /
Languages:

Predavanja /
Lectures: Slovensko/Slovenian
Vaje / Tutorial: Slovensko/Slovenian

Pogoji za vključitev v delo oz. za opravljanje študijskih obveznosti:

Prerequisites:

Ni posebnih pogojev.

No special conditions.

Vsebina:

METODE FORENZIČNIH PREISKAV

Preiskovalne tehnike:

- Načrtovanje preiskave
- Analitični pristopi k raziskavi
- Pravni okvir
- Računalniška podpora preiskave
- Uporaba intervjujev

Content (Syllabus outline):

METHODS OF FORENSIC INVESTIGATIONS

Fraud Examination Techniques:

- Planning the Fraud Examination,
- Analytical Techniques,
- Legal Issues,
- Using the Computer in Fraud Examinations
- Applying Interview Techniques,

- Prepoznavanje in zbiranje dokazov
- Poročanje v preiskovalnem primeru
- Priprava primera za sprožitev sodnih postopkov
- Napredne metode preizkušanja
- Proti goljufijski programi, preprečevanje goljufij

Revizija za potrebe notranjih preiskav:

- Uvod v revidiranje za potrebe preiskave
- Revizorjeva odgovornost za prevare
- Kje so revizorji?
- Ocena tveganja za prevare
- Viharjenje za potrebe preiskave: nastavitev bistvenih izhodišč revidiranja

Opravljanje notranjih preiskav:

- Uvod v notranje preiskave
- Pravni okvir notranjih preiskav
- Uporaba računalnika pri notranjih preiskavah
- Zbiranje in analiziranje notranjih listin
- Zbiranje zunanjih listin
- Intervjuvanje prič
- Povzetki preiskave
- Preizkus ugotovitev

Načela preiskave:

- Načrtovanje preiskave
- Intervjuvanje prič
- Preprečevanje in vzroki prevar
- Vrednotenje izsledkov
- Načrtovanje intervjujev
- Pridobivanje podpisanih izjav
- Pisanje poročila

Preiskovalne tehnike:

- Odkrivanje prevar s pomočjo revizije
- Odkrivanje konflikta interesov

NOTRANJA REVIZIJA

Vloga in odgovornosti notranje revizije ter način organiziranja notranjega revidiranja v gospodarskih družbah in javnem sektorju:

- Kratka zgodovina notranjega revidiranja
- Pravila pri notranjem revidiranju in njihova hierarhija
- Vloga in odgovornost notranje revizije

- Identifying and Gathering Evidence
- Admission-Seeking Interview Techniques
- Reporting the Case
- Preparing the Case for Litigation
- Advanced Testifying Methods
- Anti-Fraud Programs/Fraud Prevention

Auditing for Internal Fraud:

- Introduction to Auditing for Fraud
- Auditors' Fraud Responsibilities
- Where Were the Auditors?
- Fraud Risk Assessment
- Fraud Brainstorming: Setting the Stage for the Audit

Conducting Internal Investigations:

- Introduction to Internal Investigations
- Legal Elements of Internal Investigations
- Investigating by Computer
- Internal Document Collection and Analysis
- External Document Collection
- Interviewing Witnesses
- Concluding the Investigation
- Testifying as a Fact Witness

Principles of Fraud Examination:

- Planning the Investigation
- Interviewing Witnesses
- Fraud Prevention and Deterrence - Causes of Fraud
- Evaluating Deception
- Admission-Seeking Interviews
- Signed Statements
- Report Writing

Techniques for investigation:

- Detecting Fraud Through Vendor Audit
- Investigating Conflicts of Interest

INTERNAL AUDIT

The role and responsibilities of internal audit and the organizing of internal audit in companies and the public sector:

- A Brief History of internal auditing
- Rules of Internal Auditing and their hierarchy

- Možni načini organiziranja notranje revizije
 - Zunanja revizija ter sodelovanje notranjega in zunanjega revizorja
- Neodvisnost notranje revizije, nepristranskost in etičnost notranjega revizorja:
- Neodvisnost in nepristranskost notranjega revizorja
 - Etičnost delovanja notranjega revizorja v gospodarskih družbah in javnem sektorju
- Notranje kontrole, tveganja, pomembnost:
- Upravljanje tveganj
 - Samoocenjevanje notranjih kontrol in vloga notranje revizije
- Vodenje notranje revizije:
- Notranjerevizijski predstojnik in njegove veščine
 - Izdelava na tveganjih zasnovanih načrtov notranje revizije
 - Priprava dolgoročnih in letnih načrtov notranje revizije
 - Poročanje
- Izvajanje notranjerevizijskega posla:
- Načrtovanje notranjerevizijskega posla
 - Izvajanje notranjerevizijskega posla
 - Poročanje o izidih notranjerevizijskega posla
 - Spremljanje napredovanja oz. izvajanja priporočil
- Storitve svetovanja
- Namen in pomen storitev svetovanja
 - Izvajanje storitev svetovanja
- Prevare in notranji revizor
- Prevare – osnovne vloge notranjega revizorja in njegove odgovornosti
 - Preiskovanje prevar v okviru izvedbe notranje revizije

- The role and responsibilities of internal audit
 - Possible ways of organizing internal audit
 - External audit and cooperation of internal and external auditors
 - Independent internal audit , ethics and objectivity of the internal auditor :
 - Independence and objectivity of the internal auditor
 - Ethnicity functioning of the internal auditor in companies and the public sector
- Internal control , risk , the importance of :
- Risk management
 - Self-assessment of internal controls and the role of internal audit
- Conducting internal audits :
- The chief audit executive and his skills
 - Creating a risk- based internal audit plans
 - Preparation of long-term and annual plans for internal audit
 - Reporting
- Implementation of internal audit engagement :
- Planning the internal audit engagement
 - Implementation of internal audit engagement
 - Reporting on the results of the internal audit engagement
 - Monitoring progression or . implementation of recommendations
- Consulting services
- Purpose and significance of advisory services
 - Implementation consultancy services
- Deception and internal auditor
- Fraud - the basic role of the internal auditor and his responsibilities
 - Investigation of fraud in the performance of internal audit

Temeljni literatura in viri / Readings:

Branko Mayr, Mojca Medjedović, Darinka Meško: Metode preiskovalne revizije in notranja revizija (v pripravi)

Drugo:

1. Dr. Joseph T. Wells, CFE, CPA: Fraud Fighter: My Fables and Foibles, John Wiley & Sons Publishing 2011
2. Druga strokovna literatura s področja preiskovalnega računovodstva
3. Revija: Fraud Magazin : Association of Certified Fraud Examiners Global Headquarters
716 West Ave | Austin, TX 78701-2727 | USA |
4. Mednarodni standardi strokovnega ravnanja pri notranjem revidiranju
5. Kodeks poklicne etike notranjih revizorjev, ki jih sprejema Inštitut notranjih revizorjev (The institute of Internal Auditors, IIA)
6. Kodeks notranjerevizijskih načel Slovenskega inštituta za revizijo (sprejeto 27. 5. 2011, Ur. l. RS, št. 40/2011, 27. 5. 2011)

Cilji in kompetence:

- Pridobili boste izkušnje in znanje, ki so potrebna za preiskovanje in izvedbo notranje revizije. S pomočjo študija primerov, boste usposobljeni številne vidike preiskave in uporabljati preiskovalne tehnike. Kot revizor boste spoznali, da je preiskava prevar del vaše profesionalne obveznosti. Revizija notranjih goljufij vam bo pomagala razviti in izpopolniti obstoječe znanje tehnik, ki so potrebne za učinkovito odkrivanje goljufij. Pri ugotavljanju goljufij boste spoznali in znali uporabiti osnove revidiranja goljufij, s poudarkom na razumevanju skupne sheme, tehnike odkrivanja in metodah preprečevanja goljufij pri delu.
- Na vsakem koraku notranje preiskave boste sposobni prepoznati potencialne goljufije.
- Pripravljeni boste raziskovati štiri osnovna področja preiskave prevar: a) preprečevanje in svarilo proti goljufijam, b) pravni elementi prevar, c) lažne finančne transakcije in d) preiskava goljufije.
- Spoznali boste vlogo in odgovornosti notranje revizije, opis pravil pri notranjem revidiranju in njegovo hierhijo, možne načine organiziranja notranje revizije v posamezni organizaciji, uresničevanje neodvisnosti notranje revizije, vlogo notranje revizije pri upravljanju tveganj in ocenjevanju notranjih kontrol s poudarkom na izdelavi in uporabi registra tveganj, izvedbo celotnega notranje revizijskega ter vlogo

Objectives and competences:

- Acquire the case experience and know-how you need to excel in your job and an internal audit. You will simulate many aspects of a real case. You will enhance your skills as a fraud examiner and expand your capabilities. As an auditor, finding fraud is part of your professional responsibility. *Auditing for Internal Fraud* will help you develop and sharpen your existing skills and teach you the techniques necessary for effective fraud detection. You will explore the challenges that auditors traditionally face in identifying fraud and learn the fundamentals of auditing for fraud, with an emphasis on understanding the common schemes, detection techniques and methods of preventing occupational fraud.
- You will be prepare for every step of an internal investigation recognized potential fraud.
- You will be prepare for Explore the four basic areas of fraud examination: a) Fraud Prevention and Deterrence, b) Legal Elements of Fraud, c) Fraudulent Financial Transactions and d) Fraud Investigation.
- You will learn the role and responsibilities of internal audit , description of the rules of internal auditing and its hierhijo , the possible ways of organizing internal audit in a single organization , the exercise of

notranjega revizorja pri prevarah.

the independence of internal audit , the role of internal audit in risk management and assessment of internal controls with an emphasis on the manufacture and use of a risk register , carry out the complete internal audit and the role of internal auditors in the fraud .

Predvideni študijski rezultati:

METODE FORENZIČNIH PREISKAV

Znanje in razumevanje:

- načrtovanje in izvedba kompleksnih preiskav goljufij
- Uporaba funkcionalnih znanj o naprednih pravnih vprašanjih, ki se nanašajo na preiskavo
- Izboljšanje sposobnosti presojanja pomembnosti postavk, njihovo zbiranje in razlaga
- Izvajanje naprednih analitičnih tehnik za odkrivanje sistemov goljufij
- Izpopolnitev sposobnosti uporabe najsodobnejših tehnologij in najnovejše računalniške programske opreme
- Usposobitev za izvedbo pogovorov s pričami in osumljenci, ki se nanašajo na preiskovalni primer.
- Potrebna znanja za opredelitev vrste, stroškov, določitev pomembnosti na področju notranjih sistemov goljufij, vključno z: Goljufivimi računovodskimi izkazi, • Podkupovanjem in korupcija ter poneverbe sredstev
- Zavedanje odgovornosti revizorja za izogib tveganja ugotovitve goljufije in morebitne zlorabe
- Zavedanje ovir pri iskanju prevar in izogibanju načinov, kako se jim izogniti
- Znajo vključiti viharjenje povezano z goljufijami v načrtovanje revizije
- Uporaba tehnik analize podatkov, da bi našli prevare
- Oblikovanje odgovorov, ko se ugotovi goljufija v postopku revizije
- Uporaba metod za preprečevanje in obvladovanje goljufij pri delu
- Implementirati postopke za notranjo preiskavo
- Izslediti pravna vprašanja, ki se lahko pojavijo med notranjo preiskavo
- Načrtovanje in izvedba kompleksnih preiskav

Intended learning outcomes:

METHODS OF FORENSIC INVESTIGATIONS

Knowledge and understanding:

- Plan and execute complex fraud examinations
- Utilize functional knowledge of advanced legal issues pertaining to your investigation
- Strengthen your evidence-gathering skills by determining what items are relevant and how they should be collected and interpreted
- Implement advanced analytical techniques for detecting common fraud schemes
- Improve your ability to use technology and the latest computer software
- Prepare for and conduct critical interviews of both witnesses and suspects pertinent to the case
- Identify the types, costs and red flags of common internal fraud schemes, including: Fraudulent financial statements, Bribery and corruption , Asset misappropriation
- Recognize the auditor's fraud-related responsibilities in audit engagements and avoid potential malpractice
- Identify the obstacles auditors often face in finding fraud and discover ways to avoid them
- Incorporate fraud brainstorming into the audit planning
- Apply data analysis techniques to find fraud
- Respond appropriately when fraud is found during an audit
- Employ methods for preventing management and occupational fraud
- Implement the steps involved in conducting an internal investigation
- Pinpoint legal issues that might arise during an internal investigation
- Plan and execute complex fraud examinations

goljufij

- Usposobljenost zbiranja dokazov in postavk, ki so pomembne in njihova interpretacija
- Izvajati sodobne analitične tehnike za odkrivanje sistema goljufij
- Sposobnost interpretiranja vzrokov prevar in prepoznavanja aktivnosti, ki so potrebne za njihovo prihodnjo preprečitev
- odkrivanje goljufivih finančnih transakcij in vodenje obvladovanja
- sposobnost identifikacije shem goljufije in zunanjih groženj po goljufiji
- sposobnost analiziranja in upravljanja informacij in prevar v računovodskih izkazih

NOTRANJA REVIZIJA

Znanje in razumevanje:

- razvoja sodobnega notranjega revidiranja, vloge, odgovornosti in nalog notranje revizije, pravil, ki jih notranji revizorji uporabljajo pri svojem delu, ter poznavanje razlik in stičnih točk med notranjo in zunanjo revizijo,
- zakaj mora notranji revizor ohraniti neodvisnost in nepristranskost, kaj lahko ogrozi njegovo neodvisnost in nepristranskost
- dejavnikov, ki prispevajo h kakovosti izvedbe notranje revizije,
- pojmov cilj, tveganje in notranje kontrole v organizaciji,
- področja upravljanja s tveganji, ocenjevanje tveganj in njihova razporeditev po pomembnosti ter prikaz v seznamu, ki ga imenujemo register tveganj,
- okvira notranjega revidiranja, kot ga podaja COSO metodologija,
- samoocenjevanja notranjih kontrol in vlogo notranje revizije pri samoocenjevanju notranjih kontrol,
- delovanja vodje notranje revizije pri izdelavi na tveganjih zasnovanih načrtov notranje revizije ter od česa je njegov pristop odvisen,
- strukture dolgoročnega in letnega načrta notranje revizije,
- kako vodja notranje revizije na podlagi zahtev revizijskega okolja načrtuje potrebne vire,
- spoznali oblike in vsebine tistega poročanja vodje notranje revizije poslovodstvu in organu nadzora, ki se nanaša na dejavnosti v okviru

- Strengthen your evidence-gathering skills by determining what items are relevant and how they should be collected and interpreted
- Implement advanced analytical techniques for detecting common fraud schemes
- Interpret the causes of frauds and how to prevent and deter future frauds by detecting red flags
- Detect fraudulent financial transactions and conduct fraud risk assessments
- Identify occupational fraud schemes and external threats of fraud
- Analyze and manage financial information and recognize financial statement fraud

INTERNAL AUDIT

Knowledge and understanding:

- the development of modern internal auditing roles, responsibilities and tasks of the internal audit rules, by the internal auditors in their work and knowledge of the differences and points of contact between internal and external audit,
- why the Internal Auditor should preserve the independence and objectivity of what could compromise its independence and impartiality
- factors contributing to the performance of the internal audit,
- concepts of objective, risk and internal controls in the organization,
- areas of risk management, risk assessment and their distribution by importance and displayed in a list, called a risk register,
- framework of internal auditing, as given by the COSO methodology,
- self-assessment of internal controls and the role of internal audit in the self-assessment of internal controls,
- operation of the heads of internal audit in the manufacture of a risk-based internal audit plans as well as from what is his approach depends,
- structure a long-term and annual internal audit plan,
- how the head of internal audit on the basis of the requirements of the audit environment

vodenja notranje revizije,

- vedeli, katere veščine so pomembne za dobrega vodjo notranje revizije, ki bo učinkovito vodil notranjo revizijo v smislu optimalnega doseganja dodane vrednosti organizaciji, v kateri deluje,
- kako notranji revizor izvede celotni notranjerevizijski posel od načrtovanja, pridobivanja informacij, opredelitve tveganj, priprave delovnega programa in njegovo izvedbo do priprave poročila, obveščanja organov upravljanja do spremljanja izvedbe priporočil.

planning necessary resources,

- learn about the form and content of that report the Head of Internal Audit management and the supervisory body, which relates to the activities under the management of the internal audit,
- Know what skills are important for the well-head of the internal audit, which will effectively conduct internal audit in terms of achieving optimal added value to the organization in which it operates,
- how an internal auditor to perform the entire internal audit business of planning, gathering of information, the definition of risks, preparation of the work program and its implementation to a report informing the governing bodies to monitor the implementation of the recommendations.

Metode poučevanja in učenja:

Predavanja
Individualno delo slušatelja
Seminarska naloga

Learning and teaching methods:

Lectures
Individual learning
Seminars

Načini ocenjevanja:	Delež (v %) / Weight (in %)	Assessment:
Način (pisni izpit, ustno izpraševanje, naloge, projekt)		Type (examination, oral, coursework, project):
<ul style="list-style-type: none"> • Pisni ali ustni izpit • Naloge, projekti 	70	oral or written exam
	30	coursework, project

Reference nosilca / Lecturer's references:

Branko Mayr je nosilec certifikata pooblaščen revizor, nosilec certifikata pooblaščen ocenjevalec vrednosti podjetij, stalni sodni izvedenec, državni notranji revizor, certificirani poslovodni računovodja, pridružen član ameriške asociacije preiskovalnih računovodij (ACFE), član v več nadzornih svetih in svetih zavodov, avtor več kot 250 bibliografskih enot, med njimi več monografij s področja financ in računovodstva.

Certified auditor, certified business appraiser, permanent court expert, state internal auditor, certified management accountant, associate member of the Association of Certified Fraud Examiners, USA, member of numerous boards and supervisory boards, author of more than 250 bibliographic units, among them several monographs in the field of finance and accounting.

Darinka Meško je magistrica financ in računovodstva in nosilka nazivov preizkušeni notranji revizor in naziva državni notranji revizor. Ima dolgoletne izkušnje na področju notranje revizije. Darinka Meško is a Master of finance and accounting and holds titles of certified internal auditor and the internal state auditor. She has many years of experience in the field of internal audit.

Mojca Koder je magistrica poslovedenja in organiziranja in nosilka naziva pooblaščen preiskovalka prevar (Certified Fraud Examiner pri ACFE). Ima bogate izkušnje na področju forenzičnih preiskav. Mojca Koder holds the MBA title and she is the certified fraud investigator (Certified Fraud Examiner at the ACFE) . She has extensive experience in forensic investigations.