

# Auditing for Internal Fraud

Webinar • July 22, 2009, 1:30-3:30 CT



NORTH DAKOTA  
**BANKERS**  
ASSOCIATION

Although external fraud is widespread in the banking industry, internal fraud from employees and insiders is also a major concern. This seminar provides internal auditors with a variety of methods for detecting and preventing internal fraud.

Companies with 100 or fewer employees are the most vulnerable to internal fraud. The medial loss per fraud incident is \$200,000. Even though banking is a highly regulated and audited industry, banks are not exempt.

Fraud usually results from a combination of risk factors:

- Opportunity - increased when security over assets is lessened
- Pressure - increased by job-related or personal issues
- Attitude - affected by the tone set by top management or the pervasive culture of the organization

However, employees are not tempted if situations are well controlled. This seminar has been developed to provide bank internal auditors with a variety of methods for detecting and preventing internal fraud.

## Highlights

- What is the auditor's role in detecting internal fraud?
  - Planning
  - Auditing
  - Reporting
- How to protect against internal fraud?
  - Common weaknesses
  - Think like a crook
  - Typical schemes
- How to detect internal fraud?
  - Auditing assets
  - Auditing liabilities
  - Auditing income & expenses
  - Auditing off balance sheet items

## Audience

Internal auditors and bank audit committee members.

**CE Applied:** 2.5 hrs. CRCM/CFSSP w/the Institute of Certified Bankers

## Presenter

**Mark Harren, CPA**, is a partner in the Financial Institution Services division of Pattillo, Brown & Hill, L.L.P. He has over 31 years experience in banking and financial services as a credit analyst, loan officer and supervisor of staff, including 4 years as a partner and manager with PH&B. Mark has 13 years experience in banking and thrift institutions, 11 years in asset servicing for a financial services company and 8 years in public accounting. He has conducted internal and compliance training for state and national banks. He is also a core faculty member, facilitator and developer of the Texas Bankers Association Internal Audit School.

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**SW2-1097  
July 22, 2009**

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