

ACFE Learnership

Certificate: Forensic Practitioner - 01Q010035001206

Training modules – supplementary to the Workplace training

After completion of this Learnership the learner should be able to:

- 1.1 Describe the types of fraudulent financial transactions.
- 1.2 Investigate fraud.
- 1.3 Understand illegal elements of fraud.
- 1.4 Understand Criminology concepts and the ethics of the fraud examination profession.

Training Module 1 : Introduction to Forensics

Duration: 3 days

Content:

- Why are we here?
- What is Forensic Investigation/audit entail.
- The roles and responsibilities of a forensic practitioner.
- The role of the ACFE.
- Definitions of fraud and corruption and the various fraud schemes
- Investigation Techniques
- Crime Threat Analysis (CTA) → Resources, Analysis, etc.
- Managing of Forensic investigation based on project management principles

Outcomes:

Demonstrate an understanding of the dynamics of the organisation and the role of the ACFE:

- 1.1 Understand how a forensic department operates and how it services management
- 1.2 Demonstrate an awareness of the role played by the ACFE and the existence of and purpose of their standards
- 1.3 Understand the compilation of the various definitions referring to the different types of fraud.
- 1.4 Understand the complexity and legal requirements linked to the various investigative techniques.
- 1.5 Demonstrate an understanding for proper planning of an investigation.



Training module 2 : Financial

Duration : 6 days

Content :

- Financial Fraud Schemes
- Financial Statement Analysis

Outcomes:

Demonstrate an understanding of:

- 1.1 The different types of fraudulent financial transactions incurred in accounting records are explained.
- 1.2 Basic accounting and auditing theories are explained.
- 1.3 Internal controls to deter fraud and other auditing and accounting matters are described.
- 1.4 The ability to detect, prevent and investigate the various schemes.

Training module 3 : Legal

Duration: 5 days

Content:

- Law of Evidence
 - ✚ Civil & Criminal
 - ✚ Gathering of evidence
- Expert Witnesses
 - ✚ Preparation
 - ✚ Presentation
 - ✚ Witnesses

Outcomes:

Demonstrate an understanding of our legal framework.

- 1.1 Display an understanding of the working of our Judiciary system.
- 1.2 The legal issues related to criminal and civil law, rules of evidence, rights of the accused and accuser, and expert witness matters are discussed.
- 1.3 The legal ramifications of conducting fraud examinations are assessed



Training module 4 : Investigation

Duration : 5 days

Content:

- Investigation techniques
- Intelligence gathering
- Interview and Interrogation Techniques
- Report writing

Outcomes:

Demonstrate an understanding understand on the various investigation techniques, the processes one need to follow during an investigation, and the ability to compile a proper report.

- 1.1 An understanding of the various investigation techniques
- 1.2 Information from public records are obtained and analysed.
- 1.3 Illicit transactions are tracked.
- 1.4 Interviews are conducted.
- 1.5 Statements are taken effectively.
- 1.6 Deception is determined and evaluated.
- 1.7 Reports are written to effectively convey findings of the investigation.

Training module 5: Ethics

Duration: 2 days

Content:

- Code of Ethics
- Risk Management
- Criminology

Outcomes:

- 1.1 Criminological concepts such as administration of criminal justice, theories of crime causation are explained.
- 1.2 Theories of fraud prevention, are discussed.
- 1.3 Crime information sources and related ethical issues are analysed.
- 1.4 The underlying ethics of the fraud examination profession are discussed.



Training module 6 : Cyber Forensics

Duration: 4 days

Content:

- Evidence gathering
 - ✚ Collection & Preservation
 - ✚ Analysis
 - ✚ Reporting
 - ✚ Testifying

- Analysis
 - ✚ Forensic Analysis
 - ✚ Business Analysis

Outcomes:

- 1.1 Demonstrate an understand the concept of Cyber Forensics
- 1.2 Demonstrate an understanding Cyber Law
- 1.3 Ability to collect and preserve evidence during a cyber-investigation.
- 1.4 Being able to differentiate between forensic and business analysis.

Training module 7 : Science

Duration: 2 days

- Overview on the following fields of expertise: Polygraph, Voice stress analysis, Fingerprint, Document analysis etc.

Outcomes:

Demonstrate an understanding for the various dissiplines within the forensic sfere.

