Financial Statement Fraud Detection and Response Training Course

28 February – 4 March 2027
Marbella

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Training Center

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Ref: 1215_189754 **Date:** 28 February – 4 March 2027 **Location:** Marbella **Fees:** 5700 Euro

Overview

Financial Statement Fraud Detection and Response Training Course is a one-week course for finance leaders, controllers, auditors, investigators, compliance officers, and governance professionals who leave with a Financial Statement Fraud Detection and Response File. The course connects financial statement fraud detection, reporting manipulation, journal-entry testing, accounting estimate bias, unusual transaction review, disclosure integrity, evidence planning, and control remediation. Participants distinguish indicators from supported findings and organize governance escalation. Agile Leaders Training Center presents financial statement fraud detection and response practice.

Who Should Attend

- Finance functions responsible for reporting integrity and period-end governance
- Control functions responsible for journal approvals, reconciliations, and reporting controls
- Internal audit functions responsible for fraud-risk assessment and assurance
- Investigation functions responsible for evidence planning and supported findings
- Compliance functions responsible for escalation and corrective action
- Governance functions responsible for oversight of reporting risks

The course assumes participants analyze financial statements, review reporting controls, test transactions, or assess fraud risk and leaves out accounting fundamentals, general fraud awareness, AML, and full forensic-investigation procedure.

Departments and Industries

The course supports financial statement fraud detection and response across:

- Finance, controllership, internal audit, compliance, investigation, and governance departments
- Banking, insurance, payment, and investment-service organizations
- Retail, telecommunications, technology, and digital-platform businesses
- Energy, logistics, manufacturing, and construction groups
- Healthcare, education, nonprofit, and professional-service organizations

Learning Objectives

By the end of this course, participants will be able to:

- Build fraud-risk hypotheses and scheme-to-account maps
- Analyze ratio, trend, and disclosure red flags
- Use risk-based journal-entry and adjustment tests
- Evaluate estimate bias and unusual transactions
- Prioritize evidence, escalation, and reporting actions
- Build a Financial Statement Fraud Detection and Response File

Course Agenda

Day 1: Reporting Fraud Risk Architecture

- Fraudulent Reporting Scheme Classification Map
- Pressure Opportunity Rationalization Assessment
- Financial Statement Assertion Exposure Matrix
- Scheme-to-Account Linkage Register
- Fraud-Risk Hypothesis Development Sheet

Day 2: Analytical Red Flags and Manipulation

- Ratio and Trend Anomaly Dashboard
- Revenue Recognition Red-Flag Checklist
- Expense and Liability Omission Test Map
- Asset Valuation Manipulation Indicator Grid
- Cash Flow Consistency Analysis Worksheet

Day 3: Entries, Estimates, and Unusual Transactions

- Journal-Entry Population Risk Filter
- Period-End Adjustment Testing Plan
- Accounting Estimate Bias Review Matrix
- Significant Unusual Transaction Assessment
- Management Override Response Checklist

Day 4: Evidence, Findings, and Response

- Disclosure Integrity Review Sheet
- Evidence Source and Custodian Map
- Indicator-to-Finding Evaluation Matrix
- Governance Escalation Decision Tree
- Control Remediation and Validation Tracker

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Day 5: Fraud Detection and Response Practice

- Exercise: Map Schemes to Accounts and Assertions
- Exercise: Diagnose Analytical and Disclosure Red Flags
- Exercise: Select Entries and Estimates for Testing
- Exercise: Build Findings, Escalation, and Remediation
- Capstone Exercise: Financial Statement Fraud Detection and Response File

Practical Exercises

The course uses suggested activities to practice financial statement fraud detection and response:

- Suggested activity: identify revenue and cash-flow anomalies in a technology reporting case
- Suggested activity: select period-end journal entries for testing in a manufacturing case
- Suggested activity: evaluate estimate bias and an unusual transaction in an insurance case
- Suggested activity: present supported findings and remediation to a governance panel

FAQs

Who does financial statement fraud detection and response training suit, and what does it assume?

Financial statement fraud detection and response training suits finance, control, audit, investigation, compliance, and governance functions that already analyze statements, review controls, test transactions, or assess fraud risk.

How does financial statement fraud detection differ from general financial statement analysis?

Financial statement fraud detection tests intentional manipulation hypotheses, entries, estimates, unusual transactions, disclosures, and control override, while general financial statement analysis evaluates performance, position, and trends for broader decisions.

Which red flags support financial statement fraud detection?

Financial statement fraud red flags include unexplained ratio changes, inconsistent cash conversion, period-end entries, unsupported estimates, unusual transactions, disclosure gaps, control overrides, and results that conflict with operational evidence.

How should journal entries be selected for financial statement fraud testing?

Journal entries should be selected through risk filters covering unusual accounts, unexpected users, period-end timing, weak descriptions, round amounts, manual adjustments, nonroutine processing, and links to identified fraud hypotheses.

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How should financial statement fraud findings be escalated?

Financial statement fraud findings should be escalated according to evidence strength, potential reporting effect, management involvement, control implications, governance responsibility, legal advice, and documented decision authority.

Conclusion

Participants take back a Financial Statement Fraud Detection and Response File containing risk hypotheses, scheme maps, analytical tests, journal-entry selections, estimate reviews, unusual-transaction assessments, disclosure checks, evidence maps, findings, escalation decisions, and remediation actions. The file changes scattered warning signs into a traceable assessment process. It supports disciplined testing, evidence-based conclusions, governed escalation, and validated control correction.