

DRAFT AGENDA
Forensic Accounting Workshop

DAY 1

0830 – 0900	Registration (Coffee and Tea Available)
0900 – 0915	Welcoming Remarks <i>ADB RM Representative (TBC)</i>
0915 – 0925	Opening Remarks <i>Representative from the DMC's SAI or ACC (TBC)</i>
0925 – 0945	Introduction and Group Photo Session
0945 – 1015	Why Are We Here?
1015 – 1035	Coffee Break
1035 – 1110	OAI's Mandate/OAI and SAI's Common Objectives/Integrity Principles
1110 – 1130	Team Exercise 1: Identify and Classify Integrity Violations Indicators
1130 – 1300	Lunch Break
1300 – 1400	Procurement Guidelines
1400 – 1430	Regulatory Framework and Fraud Concepts
1430 – 1445	Team Exercise 2: Red Flags in Public Expenditure/Public Sector
1445 – 1500	Team Exercise 3: Fraud Triangle in the Development Sector
1500 – 1515	Afternoon Break
1515 – 1535	Professional Skepticism
1535 – 1555	Team Exercise 4: Professional Skepticism
1555 – 1625	Financial Statement Fraud
1625 – 1645	Team Exercise 5: Types of Financial Statement Fraud
1645 – 1700	Wrap Up

DAY 2

0830 – 0900	Registration (Coffee and Tea Available)
0900 – 0910	Recap of Day 1
0910 – 1000	Procurement Irregularities in ADB Projects and Lessons Learned from Project Procurement-Related Reviews
1000 – 1030	Team Exercise 7 : Identify common fraud/corruption schemes
1030 – 1050	Morning Break
1050 – 1200	Team Presentation
1200 – 1330	Lunch Break
1330 – 1345	Independent Due Diligence
1345 – 1415	Video Presentation
1415 – 1435	Group Discussion: Identification of Audit Procedures
1435 – 1455	Team Exercise 8: Identify vulnerable areas and potential misuse
1455 – 1515	Afternoon Break
1515 – 1615	Group Discussion: Fraud and Corruption Challenges in the DMC
1615 – 1630	Wrap Up
1630 – 1645	Closing Remarks (<i>ADB OAI Representative</i>)