



# Internal Auditing for FCPA & Anti-Corruption: Leading Practice Considerations from the SEC and DOJ Guidance

## Course Schedule – Topics & Activities

### Overview of Fraud, the Foreign Corrupt Practices Act (FCPA), UK Bribery Act, and Recent Trends

- Overview of occupational fraud and the corruption triangle
- Overview of the FCPA and discussion on the key components of the anti-bribery and books and records provisions
- Overview of the U.K. Bribery Act and key differences between the FCPA and the UK Bribery Act
- Global trends in anti-corruption enforcement
- Discussion of roles of Internal Auditors in auditing for Corruption

### Corruption Audit Procedures

- Discussion of initial planning considerations
- Areas to consider in the audit
- Potential red flags to look for in high-risk areas
- Potential interview topics/themes
- Potential audit procedures
- Detail testing
- Technology
- Due diligence

### M&A Due Diligence

- Overview of role and key considerations
- Areas to consider in due diligence reviews

### Corruption Risk Assessment

- Discussion of initial planning considerations
- Quantitative and qualitative factors to consider
- Steps in performing a risk assessment
- Use of technology in a risk assessment
- Other considerations in the risk assessment

### Elements of an Effective Compliance Program

- Overview of anti-corruption compliance programs
- Elements of an effective program
- Evaluating the design and implementation of program elements

### Responding to Red Flags

- Planning and coordinating with compliance and legal function
- Identifying when an internal audit should become an investigation

**Course Duration:** 1 Day

**CPE:** up to 8

[Submit an Inquiry](#)