

Professional Skills Series

Fraud in an Audit of Financial Statements:

Key concerns for Auditors and Management

20 September 2017

9.00am – 5.00pm

Holiday Inn Orchard,
Singapore

The purpose of SSA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* is to establish the objectives of the auditor relating to fraud in an audit of financial statements. This programme is part of the **Professional Skills Series**, designed specifically to give Auditors and Management practical insights into Fraud in an Audit of Financial Statements.

CPE Hours: 7

Registration Fee: \$430.00
(including 7% GST)

To sign up, please visit
www.wolterskluwer.com.sg

Programme Outline

- A salient overview of SSA 240
- Fraud and the characteristics of a fraud triangle and a fraud diamond
- Soft and hard indicators (symptoms) of fraud
- Principles involving frauds
- Differentiating a fraud audit from forensic accounting
- Action plan and procedures to detect & prevent fraudulent acts
- Case studies of frauds: how they had occurred and how to prevent similar situations from happening
- Suggestions on how Auditors may apply appropriate considerations towards fraud
- Suggested procedures for Auditors to report on frauds

This workshop qualifies for 7.0 CPE hours in Auditing Standards, Pronouncements and Methodology (Category 3).

Speaker Profile

Yeo Ek Khuan

Ek Khuan is a Fellow Member of the Institute of Chartered Accountants of Australia and a Fellow Member of the Institute of Singapore Chartered Accountants. He has more than 30 years of experience with international auditing firms before joining BDO LLP in 2001. Ek Khuan has extensive experience providing services to multinational, listed local companies and small and medium enterprises. They span over a spectrum of industries from financial and professional services to construction, electronics, retail and manufacturing.

He is currently a member of the Disciplinary Committee of the Accounting and Corporate Regulatory Authority (ACRA), and is also appointed as a member of the Singapore Accounting Standards Council (ASC). He also serves as the Honorary Treasurer of the Association of Small and Medium Size Enterprises (ASME), and is currently representing ASME on the Tax Feedback Group within the Inland Revenue Authority of Singapore.