

**SERIES OF SEMINARS ORGANISED BY**  
*Society Education*  
**www.societyeducation.eu**

**THURSDAY, 04<sup>TH</sup> MARCH 2010**

**ASPECTS OF FRAUD**

**16:45 – 20:15**



**VENUE**

**LE MERIDIEN ST. JULIANS, BALLUTA BAY – ST. JULIANS**



**SPEAKER**

**GEORGE MANGION**

**The seminar has been accredited 3 CPE hours by the  
Malta Institute of Accountants under the  
Core Competency Area of Audit and Assurance.**

## ASPECTS OF FRAUD

Fraud is a highly controversial area, and the extent of auditor responsibility for the prevention and detection of fraud has generated considerable discussion in recent years.

The traditional “passive philosophy” towards auditor responsibility to detect fraud is well summarised by the Lord Justice Lopes’ ruling in the UK, given in the 1896 Kingston Cotton Mill case:

*“An auditor is not bound to be a detective, or ... to approach his work with suspicion, or with a foregone conclusion that there is something wrong. He is a watchdog, not a blood hound.”*

Clearly, auditing has changed considerably since 1896, although auditor responsibility for fraud detection has remained a low priority.

### Objective of the Course

The aim of this course is to provide insights and discuss:

- The responsibilities of auditors with regards to the prevention and detection of fraud and irregularities;
- Discuss the events, which increase the risk of fraud and error;
- The matters that auditors should consider when planning audits with regards to fraud;
- Auditor’s interest in detection and prevention of fraud and irregularities;
- How internal control could help in the prevention of fraud and errors;
- How internal auditing can help with a company’s fraud issues; and
- Errors and fraud in specific accounting areas, the implications of such irregularities and preventive matter.

## THE SPEAKER



George Mangion has over twenty five years experience in accounting, taxation, financial and consultancy services. He has worked for 15 years as a auditor with the PKF international franchise, His efforts have seen that PKF Malta has been instrumental in establishing many e-Commerce, online betting and gaming companies in Malta and has developed relationships with market leaders in South Africa, Australia, New Zealand, Ireland, USA, Belgium, Italy and Scandinavian countries. George is a regular contributor to local newspapers on business, i-gaming and e-Commerce. He has also lectured and delivered presentations at numerous seminars and conferences worldwide, namely in Europe, South Africa, North and South America, Australia and the Caribbean

## **CPE ACCREDITATION**

The seminar has been accredited 3 CPE hours by the Malta Institute of Accountants (MIA) under the Core Competency Area of Audit and Assurance.

MIA certificates will be distributed at the end of the seminar.

## **SEMINAR FEE**

The seminar fee is €35.00 inclusive of VAT (€29.66 + 18% VAT). The fee covers seminar participation and coffee break.

A fiscal receipt will be forwarded to all participants.

## **PARKING FACILITIES**

Participants are advised to make use of the hotel underground car park and ask for complimentary parking tickets at the registration desk.

*Experience our Knowledge ...*

## **PROGRAMME**

**THURSDAY, 04<sup>TH</sup> MARCH 2010**

16:45 – 17:00 - Registration

17:00 – 18:30 – Aspects of Fraud – (Part i)


18:30 – 18:45 – Coffee Break

18:45 – 20:00 – Aspects of Fraud – (Part ii)

20:00 – 20:15 – Discussion & Question Time

## **ADDITIONAL INFORMATION**

For more information, kindly use one of the following communication mediums:

 27 55 55 60

 [info@societyeducation.eu](mailto:info@societyeducation.eu)

# SEMINAR REGISTRATION FORM

NAME: \_\_\_\_\_

COMPANY / ORGANISATION: \_\_\_\_\_

VAT REG. NO: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TEL: \_\_\_\_\_ FAX: \_\_\_\_\_

MOBILE: \_\_\_\_\_ MIA:  STUDENT:  OTHERS:

E-MAIL: \_\_\_\_\_

**Thursday, 04<sup>th</sup> March 2010**

**Aspects of Fraud**

✦

**16:45 – 20:15**

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**Le Meridien St. Julians, Balluata Bay – St. Julians**

Enclosed find cheque payable to **Society Educational Services Ltd** for the amount of €35.00.

Closing date of application – 03<sup>rd</sup> March 2010.

Duly filled in application forms with the respective payment are to be sent by post to:

**SOCIETY EDUCATIONAL SERVICES LTD  
Lilac, Guzeppi Briffa Street,  
Kercem KCM 1202 Gozo**