

Building a Strong Control Environment

At least one percent of any organization's top line is lost to waste and unethical behavior. However, leaders can create a strong control environment that does not subvert trust or disrupt regular operations. In such environments, unnecessary losses are reduced, and symptoms of problems are identified early. Ethical business improves the bottom line.

Who should attend: Business leaders, finance & accounting personnel, and operational managers.

Learn how to identify what can go wrong, how to respond to indicators of unethical behavior, and how to establish a disciplined environment. Through exercises and case studies, we will learn from mistakes organizations have made, and we will explore methods disciplined organizations used to handle problems properly and prevent recurrences.

Learning Objectives

Upon completion of this course, participants will understand how to:

- Overcome mindsets that prevent people from addressing problems;
- Establish responsibility for detecting problems early;
- Create an environment where ethical behavior is rewarded;
- Identify what can go wrong in their primary process areas and industry;
- Recognize common symptoms of unethical behavior and negligence;
- Avoid common pitfalls in dealing with unethical behavior;
- Recognize abuse of authority and the power of effective stewardship over assets;
- Apply lessons from case studies to their own unique environment.

8 CPE

Field of Study: Accounting, Auditing

Group-live

No prerequisites or advanced preparation required

Langlinais

Defending against Fraud
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Establishing a Strong Control Environment Course Contents

Elements of a Healthy Environment

- ✓ Understanding how much unethical behavior is out there
- ✓ How leaders' behaviors can derail control mechanisms
- ✓ The manager's role in problem detection
- ✓ Evaluating your environment
- ✓ Assessing policies
- ✓ A method for working problem detection into daily activities

Detecting Unethical Behaviors and Negligence

- ✓ What can go wrong – problems within common business processes & your industry
- ✓ Recognizing symptoms of unethical behaviors
- ✓ Understanding how people detect and respond to problems
- ✓ Where you should expect to find problems
- ✓ Changing the culture

Creating a Healthy Environment

- ✓ The power of authority, influence, gifts & entertainment
- ✓ Systemic behaviors that corrupt entire organizations
- ✓ Which entity level controls are effective
- ✓ Case studies in effective (and ineffective) response to problems
- ✓ Building organizational wisdom

About the Instructor

Scott Langlinais has dedicated over 20 years of his career as a CPA to fraud detection and investigation. Audit and finance professionals around the world have invited him in-house to assist with investigations and educate personnel about proper fraud detection, prevention, and response. Business leaders from emerging companies to Fortune 500's, across most industries, have asked him to assess their environment, perform diagnostic tests to detect symptoms of wrongdoing, and design strategies to help defend the organization's people, reputation, and assets. He has conducted investigations related to executive corruption, bribes & kickbacks, vendor overbilling & underperformance, and employee theft. He regularly reports his findings to Boards of Directors, has submitted his findings to law enforcement organizations such as the U.S. Secret Service, and has testified in court.

Mr. Langlinais employs sophisticated data analysis techniques to sift through system transactions and seek indicators of fraud. Using such techniques, he has helped companies recover millions of dollars from wrongdoing such as intentional overpayments to vendors, unbilled revenues, and corruption.

He speaks regularly about his fraud detection and investigation experiences at conferences hosted by the Institute of Internal Auditors, the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, State Auditors, and the Information Systems Audit and Control Association. The International Risk Management Institute has published several of his articles about fraud prevention.

Prior to starting his own practice in 2003, Mr. Langlinais held public accounting and internal audit leadership positions, and served as Chief Audit Executive for a NASDAQ 100 software company.

He received a BBA degree from the University of Notre Dame in 1991.

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