

DAY ONE

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| 7:30-8:00 a.m. | <i>Registration</i> | Continental Breakfast |
| 8:00-9:20 a.m. | <i>Introduction</i> | In this session, you will learn what asset misappropriation schemes are, explore why individuals misappropriate their employers' assets and discuss the characteristics of employees who undertake these schemes. |
| 9:20-9:35 a.m. | <i>Break</i> | |
| 9:35-10:55 a.m. | <i>Conducting a Fraud Risk Assessment</i> | The first step in addressing the risk of asset misappropriation is to assess the factors that increase this risk. This session explores how a formal fraud risk assessment can help identify and prioritize the areas at greatest risk for asset misappropriation schemes. . |
| 10:55-11:10 a.m. | <i>Break</i> | |
| 11:10 a.m-12:30 p.m. | <i>Assessing the Culture and Addressing Entity-Wide Risks</i> | An adequate understanding of the company culture and entity-wide risks is a necessary foundation for interpreting the fraud-related risks and controls present in different business processes. In this session, you'll discuss how the organization's operating circumstances, organizational structure, ethical tone, management team and other entity-wide factors affect the risk of asset misappropriation. |
| 12:30-1:30 p.m. | <i>Group Lunch</i> | |
| 1:30-2:50 p.m. | <i>Controlling Risks in Sales and Accounts Receivable</i> | The areas where cash enters a company — through sales and collection of customer payments — are particularly susceptible to misappropriation schemes. This session will discuss the ways that fraudsters manipulate these functions and the controls that can help prevent and detect such schemes. |
| 2:50-3:05 p.m. | <i>Break</i> | |
| 3:05-4:25 p.m. | <i>Controlling Risks in Cash Disbursements</i> | Organizations make payments for many reasons and through many means, all of which are at risk of being misappropriated by dishonest employees. Learn how disbursements in the form of checks, electronic payments and expense reimbursements are misappropriated and the mechanisms management can employ to protect against these manipulations. |

*Please note: Schedule listed is for U.S. events. All events outside of the U.S. are pushed back 30 minutes with registration beginning at 8:00 a.m. and the last session ending at 4:55 p.m.

Controlling the Risk of Asset Misappropriation

DAY TWO

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| 7:30-8:00 a.m. | <i>Continental Breakfast</i> | |
| 8:00-9:20 a.m. | <i>Controlling Risks in Purchasing and Accounts Payable</i> | Misappropriation schemes that involve manipulation of vendor purchases and payments can be particularly costly for organizations. In this session, you will discuss schemes that attack these functions, such as shell company schemes and personal purchase schemes, as well as preventive and detective controls designed to guard against them. |
| 9:20-9:35 a.m. | <i>Break</i> | |
| 9:35-10:55 a.m. | <i>Controlling Risks in Payroll and HR</i> | All organizations that have paid employees also have the risk of misappropriation in the payroll function. Learn common ways employees manipulate their paychecks and mechanisms that can be used to prevent and detect these schemes. |
| 10:55-11:10 a.m. | <i>Break</i> | |
| 11:10 a.m.-12:30 p.m. | <i>Controlling Risks Related to Physical Assets</i> | The vast majority of asset misappropriation schemes involve cash, but other assets can be stolen as well. Inventory, supplies and fixed assets are commonly targeted for misappropriation or misuse, and these schemes can be extremely costly. During this session, you will explore the different ways employees misappropriate physical assets and how organizations can safeguard these assets from the hands of potential fraudsters. |
| 12:30-1:30 p.m. | <i>Lunch On Your Own</i> | |
| 1:30-2:50 p.m. | <i>Controlling Risks Related to Intangible Assets</i> | In this session, you will learn how assets can be misappropriated. You will also explore security measures that can prevent and detect unauthorized access to and use of proprietary information. |
| 2:50-3:05 p.m. | <i>Break</i> | |
| 3:05-4:25 p.m. | <i>Responding to Identified Asset Misappropriation Schemes</i> | Effectively combatting asset misappropriation schemes includes instituting formal processes and procedures for investigating and remediating any identified misappropriations, as well as providing swift and appropriate punishment to perpetrators. This session outlines procedures for planning and undertaking a fraud examination and how to report and respond to the findings of the investigation. |

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