

# *Fraud, Fraudulent Financial Reporting & Forensic Accounting for Lawyers*

**Objective:** This course will address common-law fraud, fraudulent financial reporting, securities fraud, and tax fraud. Many lawyers need to know what to look for, and how to prove their case or defend their client from allegations of fraud.

## **Learning objectives:**

- Explain what constitutes common law fraud, fraudulent financial reporting, tax fraud, and securities fraud
- Note the reasons for fraudulent financial reporting, and explain how it is done
- Describe the role that management, the Board of Directors, and the audit committee should each play in order to deter fraud and fraudulent financial reporting
- Provide practical tips to spot and deter fraud
- Explain why internal controls can deter, but not stop, fraud
- Highlight the auditor's responsibilities to detect fraud, pursuant to SAS 99
- Describe the differences between civil and criminal tax fraud
- Summarize the lessons from fraud cases
- Describe forensic accounting techniques

**CLE:** 4 or 8 hours (The number of hours will determine the depth and amount of material covered)

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