

ACL Certified Training



ACL 252 Using ACL to Detect Fraud An ACL Workshop

CPE CREDITS: 16

Focus and Features

Designed for intermediate-level *ACL*TM users, this two-day course introduces you to using *ACL* in fraud detection. In an interactive, hands-on environment, you will learn how to create tests for transaction authorization and validation and how to perform trend analysis on employee and merchant activity.

Learning Objectives

By the end of this workshop, you will be able to:

- Perform data analysis tests to identify anomalies and policy non-compliance
- Perform trend analysis on the anomalies to identify cause and fraudulent activity
- Verify data quality and integrity
- Test transaction authorization and validation
- Create tests for purchasing and payables, travel and entertainment expenses, and procurement card expenses
- Describe Benford's Law and use Benford tests in *ACL* fraud analysis

Who Should Participate

Financial, Operational, External Auditors, Information Systems Auditors, and Audit Management.

Prerequisites

Completion of an *ACL* 100-level course, or at least six months experience using *ACL* for data analysis, is recommended. Participants should also have a background in fraud detection.

Course Methods

This is a group-live, instructor-led course in a classroom setting. For in-class activities, participants use the latest version of *ACL*. The class size supports individual attention and development.

To Take This Course

There are two ways to take this course:

Open Enrollment

Open enrollment classes are held at business centers around the world. To register or to view scheduled dates and locations, visit www.acl.com/services/training_schedule.aspx.

On-Site

Bring the course to your organization. This option works best when there are five or more people who require training. For more information, please contact us.



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ACL Open Enrollment Training Terms

Version: Oct 17-08

These ACL Open Enrollment Training Terms (the "Training Terms") apply to the provision of training courses by ACL Services Ltd. and ACL Europe Ltd. ("ACL"). By registering for an ACL training course, you agree to be bound by these Training Terms.

1. Registration and Confirmation

- 1.1 You may register for a Training Course by completing and submitting the registration form to ACL. ACL will confirm your registration approximately twenty-one (21) business days prior to the scheduled start date for the Training Course by e-mail sent to the address you provide in the registration form. Registration is dependent upon the availability of space and is not guaranteed until confirmed by ACL in writing. As a result, you are advised not to make travel plans until you receive confirmation of your registration from ACL.
- 1.2 ACL may amend or cancel a Training Course prior to confirming your registration. ACL will provide you with notice of any such amendment or cancellation by e-mail sent to the address you provide in the registration form. You will not be billed for Training Courses cancelled by ACL.
- 1.3 Registration forms may be submitted to ACL up to two (2) business days prior to the scheduled start date for the Training Course. Registration is dependent upon the availability of space in the requested Training Course.

2. Transfer

- 2.1 You may, without additional charge, transfer your registration to another person up to two (2) business days before the scheduled start date of the Training Course by giving ACL written notice of such transfer.

3. Rescheduling

- 3.1 You may change your registration to attend another Training Course without additional cost or penalty, provided you give ACL written notice of such change at least twenty-one (21) days prior to the scheduled start date for the Training Course. If you do not provide such notice within the time required, you must pay the fees for the original Training Course whether or not you attend such course. Rescheduling is dependent upon the availability of space in the new Training Course.

4. Cancellation

- 4.1 You may cancel your registration in a Training Course and receive a refund of fees paid, provided you give ACL written notice of such cancellation at least twenty-one (21) days prior to the scheduled start date for the Training Course. If you do not provide such notice within the time required, you must pay the fees for the Training Course whether or not you attend such course.

5. ACL Training Materials

- 5.1 ACL will provide you with ACL's standard training software and training manuals for the Training Course. The training software is provided for use during the Training Course and must be deleted upon completion of the Training Course. The training manuals are provided as reference materials and may be kept and used for your own personal use. You may not copy the training manuals without the prior written consent of ACL. All title, ownership rights and intellectual property rights in the training software and the training manuals belong to ACL and are protected by copyright laws of Canada, the United States, and international copyright treaties.

6. Record Retention

- 6.1 ACL retains Training Course records for a period of seven (7) years in order to meet audit requirements of the State Boards of Accountancy (U.S.), for internal accounting records and for complaint resolution processes. These

records include, but are not limited to, course outlines, dates and locations of courses presented, names of instructors, number of CPE contact hours, the participants' registration records and Training Course evaluation forms.

7. Complaint Resolution

- 7.1 If you have a complaint about a Training Course that you have attended, please notify ACL in writing with your concerns. ACL will investigate your complaint, which may involve interviewing other participants and the instructor.

8. Limitation of Liability

- 8.1 ACL AND ITS AFFILIATES (INCLUDING THEIR RESPECTIVE EMPLOYEES, OFFICERS, DIRECTORS, AGENTS AND CONSULTANTS) WILL NOT BE LIABLE TO YOU UNDER ANY CIRCUMSTANCES OR LEGAL THEORY (CONTRACT, TORT OR OTHERWISE) FOR: (A) ANY INDIRECT, SPECIAL, INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE TRAINING COURSE PROVIDED TO YOU BY ACL, EVEN IF ACL HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES; OR (B) ANY DAMAGES OF ANY KIND ARISING OUT OF OR IN CONNECTION WITH THE TRAINING COURSE WITH AN AGGREGATE VALUE GREATER THAN THE FEES PAID BY YOU FOR THE TRAINING COURSE WHICH GAVE RISE TO THE CLAIM.
- 8.2 THIS LIMITATION OF LIABILITY WILL NOT APPLY TO LIABILITY FOR DEATH OR PERSONAL INJURY TO THE EXTENT APPLICABLE LAW PROHIBITS SUCH LIMITATION.

9. Notices

- 9.1 All notices to ACL must be sent by e-mail or fax as noted below:

In North America:

ACL Services Ltd.

E-mail: training@acl.com

Fax: (604) 669-3562

Attention: "ACL Training"

In Europe, Middle East and Africa:

ACL Europe Ltd.

E-mail: training_europe@acl.com

Fax: +44 (0) 118 903 6269

Attention: "ACL Training"

10. General

- 10.1 These Training Terms, the registration form and your invoice for the Training Course form the complete and exclusive statement of the agreement between you and ACL for the Training Course.
- 10.2 If the Training Course is held in North America, these Training Terms are governed by the laws of the Province of British Columbia, without regard to conflicts of laws principles, and the parties agree to submit to the jurisdiction of the courts of British Columbia. If the Training Course is held outside North America, these Training Terms are governed by the laws of England, without regard to conflicts of laws principles, and the parties agree to submit to the jurisdiction of the courts of England.
- 10.3 In the event of any conflict between the English language version and any other language version of these Training Terms, the English language version will prevail. Other language versions of these Training Terms are available upon request or on ACL's web site at: http://www.acl.com/training_oe_terms



ACL Services Ltd. is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 372 19-2417 or by visiting the web site: www.nasba.org



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