



FORENSIC ACCOUNTING: FRAUD AND THE INVESTIGATION PROCESS

Days/Dates	Wednesday 17 th September 2025
Time	14:00 – 17:00
Number of Hours	3 hours
On-site or Online	Online via Zoom
Fee	€50 Standard Fee €40 UM students €55 after the deadline
Deadline	Friday 24 th October 2025
Aims/ Objectives	The Department of Accountancy – University of Malta – in collaboration with Malta University Consulting is holding a CPE session which qualifies for 3 hours (Core Competencies) of Continued Professional Education.
Seminar content	<p>This session will delve deeper into the world of financial manipulation. We will examine the concept of creative accounting and how it can blur the line between acceptable accounting practices and fraudulent activity. We will also explore the various fraud typologies and discuss the responsibilities of external auditors in relation to fraud. Finally, we will take a closer look at financial investigations, focusing on investigative techniques and the rules that govern the admissibility of evidence.</p> <p>Key topics covered:</p> <ul style="list-style-type: none"> • Creative accounting vs. fraud – Understanding how financial statements are manipulated, and where it crosses into fraud. • Fraud and the external auditor – Responsibilities of external auditors in relation to fraud • Fraud typologies – Common financial fraud typologies • Planning an investigation – Key steps forensic accountants take to structure an effective investigation. • Conducting an investigation – Techniques for gathering financial evidence and applying direct and indirect methods of proof. • Rules of evidence – Exploring types of evidence, admissibility of evidence, and the importance of maintaining the chain of custody
Speaker's Bio	<p>Alan Craig is a Partner at Forvis Mazars and heads the Business Advisory Department. He is responsible for a specialised, multidisciplinary team of professionals with skills in cybersecurity, risk and control, forensics and investigations, and financial crime compliance. Alan has worked closely with local competent authorities and the business community in the field of financial crime compliance and investigations and is a Court-appointed expert in financial crime. Alan is presently the Deputy Chairperson of the AML Committee of the Malta Institute of Accountants. He is also a visiting lecturer at the University of Malta and a certified public accountant.</p> <p>Rebekah Barthet is an Associate Director within the Business Advisory Department at Forvis Mazars. Rebekah is involved in various investigations and special assignments relating to financial crime whereby assistance is provided to Judicial and Competent Authorities. Rebekah holds an MSc in Forensic Accounting and is accredited with the ACAMS certification. She is a certified public accountant, holding a practicing certificate in auditing and a member of the Malta Institute of Accountants. Rebekah is also a visiting lecturer at the University of Malta</p>
Certification	Upon successfully completing the course with 80% attendance, attendees will receive a Certificate of Attendance from Malta University Consulting Ltd.

For further information kindly contact Malta University Consulting Ltd, Campus Hub, Block 'O' Level 7, University of Malta, Msida.

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