

Fasset Learnerships: Association Of Certified Fraud Examiners – South Africa



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| Professional Body: | Association Of Certified Fraud Examiners – South Africa (ACFE SA) |
| Learnership Title: | Certified Forensic Practitioner |
| Learnership Code: | 01Q010035001206 |
| NQF Level: | 7 |

This Learnership is based on a qualification awarded by the ACFE. The Association of Certified Fraud Examiners is an international, professional organization dedicated to fighting fraud and white-collar crime. With chapters around the globe the Association is networked to respond to the needs of anti-fraud professionals everywhere. Our Members (84,000 worldwide) support our mission of reducing the incidence of fraud and white-collar crime through prevention, education, and developing of technology.

The South African Chapter of the Association of Certified Fraud Examiners is a collection of professionals from all industries and professions, who all have a single goal in mind; the reduction of white-collar crime in South Africa. ACFE SA is tasked to provide ongoing skills development courses to our members, raising the competency and professionalism through continuous professional development. The ACFE SA paves the way for career advancement raising the standard of performance in the workplace.

Syllabus

Access to the Qualification:

In order to promote high standards of professionalism and ethics, the ACFE SA requires candidates who wish to enroll for this qualification in order to meet certain professional, academic, and character-based criteria.

Learners must meet the following requirements:

- Be an associate member of the ACFE SA in good standing.
- Meet the minimum Academic and Professional requirements.
- Be of high moral character.
- Agree to abide by the Bylaws and Code of Professional Ethics of the Association of Certified Fraud Examiners.
- Have at least six years professional and relevant experience and or a Bachelor's degree.

The following requirements

apply: Academic

requirements:

Generally, applicants for CFE certification have a minimum of a Bachelor's degree (or equivalent) from an institution of higher learning. Learners without a Bachelor's degree, may substitute two years of fraud-related professional experience for each year of academic study.

Professional Requirements: Learners must have at least four years of professional experience in a field either directly or indirectly related to the detection or deterrence of fraud. The Board of Regents has established the following categories as acceptable fraud-related experience:

- Accounting and Auditing: learners may qualify if you they have experience as an accountant

or auditor (e.g. internal or external auditor), and have certain responsibilities for the detection and deterrence of fraud by evaluating accounting systems for weaknesses, designing internal controls,

determining the degree of organizational fraud risk, interpreting financial data for unusual trends, and following up on fraud indicators.

- **Criminology and Sociology:** Only those professionals with education or research in the fraud and white-collar crime dimensions of sociology or criminology may claim experience under this category. An experienced background in general sociological field is insufficient.
- **Fraud Investigation:** Experience in the investigation of civil or criminal fraud, or of white-collar crime for law enforcement agencies or in the private sector, qualifies. Examples include federal, state, or local law enforcement (e.g. IRS, inspectors general, and district attorneys, investigators). Insurance fraud investigators and fraud examiners working for corporations, businesses, or associations qualify as well.
- **Loss Prevention:** Security directors for corporations and associations who deal with issues of loss prevention may claim this experience as credit. Security consultants dealing with fraud-related issues also are eligible. Experience as a security guard or equivalent is not acceptable.
- **Law:** Candidates with experience in the legal field might qualify, provided the experience deals with some consideration of fraud. Examples include prosecuting lawyers, fraud litigators, and others with an anti-fraud specialization. If the learner's experience does not fall into one of the above categories, but his/her responsibilities include the detection, investigation, or deterrence of fraud, he/she may submit an application and it will be considered.

Structure of Learnership

The Learnership leads to the Advanced Certificate: Fraud Examiners Qualification, which is regarded as a level 6 on the National Qualifications Framework (NQF). It leads to members of ACFE SA and further details can be found on www.acfe.co.za.

During the Learnership learners will receive training on the following fundamentals:

1. Financial transactions and fraud schemes.
2. Law (South African and Internal)
3. Investigation techniques
4. Fraud prevention and deterrence

Content of Learnership

The Learnership covers the following areas:

- ***Financial Transactions and Fraud Schemes:***
 - The different types of fraudulent financial transactions incurred in accounting records are explained.
 - Basic accounting and auditing theories.
 - Fraud schemes.
 - Internal controls to deter fraud and other auditing and accounting matters.
- ***Legal Principles:***
 - The legal ramifications of conducting fraud examinations.
 - The legal issues related to criminal and civil law, rules of evidence, rights of the accused and accuser, and expert witness matters are discussed
 - Money Laundering
 - Testifying as a witness
- ***Fraud Prevention and Deterrence:***
 - Criminological concepts such as administration of criminal justice, theories of crime causation.
 - Fraud prevention techniques.

- Crime information sources and related ethical issues.
- The underlying ethics of the fraud examination profession.
- *Investigation Techniques:*
 - Interview techniques.
 - Statement taking.
 - Body language analysis.
 - Sources of Information gathering and analysing of records obtained.
 - Illicit transactions are tracked.
 - Deception is determined and evaluated.
 - Report writing skills.
 - Covert examination.
 - Data analysis.
 - Computer Forensics.
- Registration and Assessment

Learners must enroll for the training and assessment components of the programme with the ACFE SA. Information can be found on www.acfe.co.za or by contacting Jesca Liphadzi at jesca@acfesa.co.za / (012) 346-1923.

Duration of the Learnership

The duration of this Learnership is variable, depending on the learner's previous experience and formal education. It, however, is likely that this Learnership will take between two and three years. The Learnership is completed once the learner has been formally assessed by two means:

1. Successful completion of the CFE International exam;
2. Successful completion of all the Learnership short courses presented by ACFE SA or their designated trainers.

Once learners have been declared competent in all appropriate units and passed the CFE International exam, they will be awarded the ACFE SA **Advanced Certificate: Fraud Examination Qualification** and further receive the ACFE **International Certified Fraud Examiners Certificate** thereby completing their Learnership.

Employer Requirements

It is the responsibility of the employer to identify/recruit and screen aspirant candidates for the program. As this is an NQF level 7 program, it is recommended that candidates have a NQF level 7 academic qualification (degree or diploma), failing which they must be in possession of at least four years' experience in the detection, investigation, or prevention of fraud / white collar crime. The program is not suitable for direct school leavers.

The employer further needs to ensure that the learner is registered with the ACFE SA as a member. It is a further requirement of the program that **workplace mentors** are appointed to guide and advise the learners and that regular evaluation of progress in workplace training should be conducted by senior supervisory staff and feedback is given to the ACFE SA on areas of short comings. ACFE SA will offer assistance in this regard by facilitating and possibly funding such interventions. Dates of these will be advised.

Contact Details:

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