



Serving the public interest

A brief examination into fraud

Good gatekeeper?

- Auditors serve the public interest
- Identifying and following up on fraud and fraud risks a vital responsibility
- But audit sector seems insufficiently developed in detecting and following up on fraud risks



Translating fraud detection into day to day life

Take on broad role

Broaden your scope, look beyond safe and standard perimeters

Invest in hard skills

Knowledge, competence, and expertise

Invest in soft skills

Improve role perception, attitude, and mindset

Call to action: avenues for further research

Is it possible to develop key fraud metrics?

What are effective strategies to counter biases within audit firms?

What should auditors report on fraud risks?

