

Programme

Seminar on Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management

Prague, Czech Republic, 14 October 2013

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| | <i>Trainer and main presenter: Mr. Kjell Kristian Dørum, Office of the Auditor General of Norway</i> |
| 09:00 | Opening by the EUROSAI WGEA secretariat |
| 09:05 | Introduction to the new guideline and overview of the seminar Presentation by Mr. Kjell Kristian Dørum |
| 09:30 | Group session I: 'Ice-breaker' exercise part one Group discussion |
| 09:45 | Introduction to fish as an object for fraud and corruption and the application of the value chain in the fisheries sector Presentation by Mr. Kjell Kristian Dørum |
| 10:00 | Group session II: 'Ice-breaker' exercise part two Group discussion |
| 10:30 | <i>Coffee break</i> |
| 10:45 | Key note speech: 'Fraud and corruption in the fisheries sector: Typologies from an organized crime perspective' Presentation by Ms. Eve de Coning |
| 11:20 | Introduction to Group session III: Fraud and corruption risk assessments and their application in the fisheries sector Lecture by Mr. Kjell Kristian Dørum |
| 11:35 | Group session III |

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| | Group exercise |
| 12:00 | <i>Lunch</i> |
| 13:00 | Group session III continues |
| 13:50 | Introduction to Group session IV: The Internal Controls concept and its application in the fisheries sector Lecture by Mr. Kjell Kristian Dørum |
| 14:00 | Group session IV Group exercise |
| 14:30 | Introduction to Group session V: Presentation of three specific fraud and corruption scenarios Presentation by Mr. Kjell Kristian Dørum |
| 14:40 | <i>Coffee break</i> |
| 15:00 | Group session V: Audit procedures, documentation, communication and reporting Group exercise |
| 15:50 | Wrapping up and conclusions |
| 16:15 | <i>Closing of seminar</i> |