

National Audit Office of Sri Lanka

Forensic investigation training

Background

In July 2018, a representative from the Westminster Foundation for Democracy (WFD), Priyanga Hettiarachi, contacted CIPFA to enquire about the possibility of CIPFA providing forensic investigation training for the National Audit Office of Sri Lanka (NAO SL).

WFD is an independent UK public body that is dedicated to supporting democracy across the world, and helping developing countries to make their governments fairer, more effective and more accountable. It had been collaborating with NAO SL in a number of areas to strengthen its capabilities, and the type of CIPFA training it sought was focused on capacity building within Sri Lanka's government audit body – particularly in the area of tackling corruption and fraud.

As the supreme audit institution of Sri Lanka, NAO SL audits all government entities and organisations. Since the National Audit Act was passed by Sri Lanka's parliament in 2018, NAO SL has worked to enhance its capacity beyond financial and performance audit. NAO SL had identified the forensic audit area as one that required significant improvement, and therefore expert training.

'The NAO SL wished to improve its forensic crime detection and prevention skills and contribute to anti-corruption generally,' explains Priyanga Hettiarachi. 'Counter fraud training for the NAO was therefore identified as an area of interest. WFD contacted CIPFA to identify interest and availability to provide support.'

CIPFA's Head of Counter Fraud Training, Les Dobie, handled the WFD enquiry.

'One of the pillars of democratic structures is to have transparent, accountable public bodies,' he says. 'Like a number of supreme audit institutes across the globe, the NAO SL is tasked with investigating financial wrongdoing within public sector organisations.'

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Priyanga Hettiarachi
Westminster Foundation for Democracy



With extensive experience of forensic investigation in the context of fraud and corruption, and delivery of training programmes for similar bodies across the world, Les Dobie submitted a training programme proposal to WFD and NAO SL for fraud investigation within an audit environment. This was based around the CIPFA International Certificate in Financial Crime Investigation.

Post-civil war support

Having endured a 25-year civil war that ended in 2009, Sri Lanka currently ranks 89th out of 180 on Transparency International's Corruptions Perceptions Index. Ten years on from that conflict, the WFD's initiative to help strengthen the NAO SL's anti-corruption capabilities is aimed at supporting the nation's post-conflict journey by helping to bolster its democratic structures and institutions.

NAO SL staff had no previous experience of formal, accredited anti-corruption training, so the training programme was geared towards building up the competencies and skills of the audit professionals attending the course – not all of whom would be required to pursue the full CIPFA International Certificate in Financial Crime Investigation qualification.

The requirement from WFD and NAO SL was for a short overview of CIPFA's anti-corruption investigation training programme for selected members of the NAO SL audit team in an initial three-day workshop, with participants then assessed and some chosen to complete the full CIPFA certified training course.

The plan of action – a bespoke solution

The specially tailored programme proposed by CIPFA comprised:

- A three-day foundation-level training course in forensic investigations to be delivered at NAO SL's headquarters in Colombo, Sri Lanka to 20 NAO SL auditors, ranging in seniority from superintendents of audit to audit examiners.
- A five-day certified programme – CIPFA's International Certificate in Financial Crime investigation – to be delivered at CIPFA's headquarters in London, to seven individuals selected from the previous Colombo cohort.

The initial foundation-level training began on 13 November 2018, and was delivered by CIPFA's Les Dobie, with attendees receiving a CIPFA certificate of attendance and 21 continuing professional development (CPD) hours.

"It was an overview of the certified course, broken down into modules, without involving too much of the practical side," explains Les Dobie. "It was more theoretical than practical, distilling certain elements of the full course. When the selected cohort came over to London later, we expanded the theory into more practical application".

Participants were assessed throughout the three-day course using workbooks completed as they progressed through the

various subjects and topics. NAO SL subsequently selected seven of the team to progress to the second stage of the training programme in London.

The certified training element commenced on 21 January 2019 at CIPFA's headquarters. While the International Certificate in Financial Crime Investigation is usually an eight-day course, the seven students from Sri Lanka were able to carry over prior learning from the three days' training in Colombo, enabling the certified training to be completed over a five-day intensive course.

The London training was largely practical, and had running through it a detailed case scenario involving the investigation of a complex procurement fraud at an overseas public body. Included within the scenario were topics such as:

- investigative techniques
- different methods of evidence gathering
- searching for material and evidence
- investigative interviewing
- recovering the proceeds of financial crime; and
- investigative report writing

"The students were well and truly taken out of their normal audit comfort zone but nevertheless enjoyed the experience thoroughly, evidenced by the high-scoring feedback they gave us," says Les Dobie.

The students subsequently completed a marked assignment involving the drafting of a full investigations report for a fictitious public body's audit committee, detailing the investigation undertaken through the case scenario, the related practical exercises, and recommendations for further action.

The results of the programme

All seven of the NAO SL students that took part in the five-day training programme in London received the CIPFA International Certificate in Financial Crime Investigation.

The success of the training programme prompted WFD and NAO SL to request a repeat of this two-phase CIPFA course for a new cohort of NAO SL personnel in 2019/2020, extending CIPFA's expertise further into the organisation.

Priyanga Hettiarachi from the WFD explains:

'Contributing towards tackling anti-corruption promotes accountability and ultimately is a benefit to taxpayers and citizens.'

Further skills training for the first cohort is also being explored, Les Dobie says: "We're also looking to initiate a top-up programme of studies and further training for those that received the International Certificate, to take them up to the CIPFA International Diploma in Financial Crime Management level".

The feedback from the first cohort of NAO SL students was extremely positive:

“It was the best training course that I have ever had based on financial crime investigation,” says Thushari Singhapurage of NAO SL. “It delivered a good theoretical and practical knowledge of financial crime investigation and gave us confidence in what we are doing. We now use that knowledge practically in our forensic-based audits and carrying out investigations. Our lecturer, Les Dobie, is a great teacher”.

‘The training course was well arranged, covering the theoretical background as well as training on practical aspects,’ says Ishara Bogoda of NAO SL. ‘The models used in the financial crime investigation in the UK were very helpful for us in organising our work, while the practical experience gained from the course – such as collecting evidence, arrangement of evidence, interviewing techniques and so on – has been extremely useful too. The performance of our team has certainly improved after attending the programme.’

And, as Les Dobie explains, the training rapidly had an impact within the organisation: “A month after the course was completed, one individual contacted me and told me that they had taken what they had learned from the CIPFA course, and it had enabled them to apply it to a case that they were dealing with. It was the first case that they’ve ever submitted to the Colombo magistrate for consideration for prosecution. And that is what it is all about: teaching people new skills and knowledge that really can be successfully applied in the workplace”.

WFD acknowledges the support of the British High Commission in Sri Lanka for this project. Westminster Foundation for Democracy (WFD) is the UK public body dedicated to supporting democracy around the world. For more information, visit: www.wfd.org

Specialist training to meet your needs

CIPFA creates and delivers training programmes for finance, audit and counter fraud teams around the world.

Our International Certificate in Financial Crime Investigation equips delegates with the knowledge and skills required to lead and manage financial crime investigations in anticipation of legal or other similar proceedings. It provides in-depth knowledge of internationally recognised financial crime typologies and teaches the practicalities of how to investigate allegations and incidents of this nature, from first notification through to the reporting of findings.

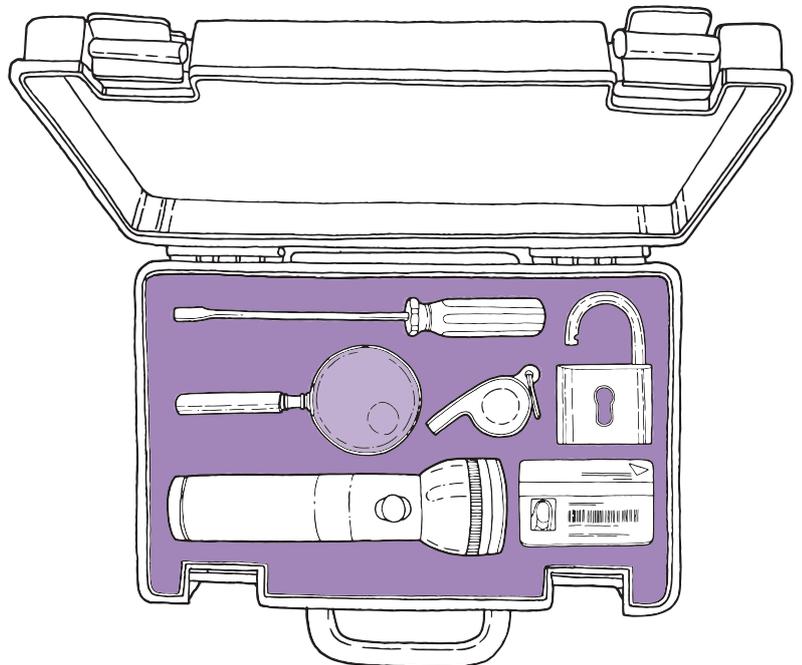
Depending on your organisation’s unique needs and context, we can work with you to devise bespoke programmes – our aim is to ensure learning objectives are met and staff return to their desks with innovative insights and practical solutions that are relevant to their job roles.

For more details on our approach please contact us:

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