

## Call for entries for the IFA thesis prize in the field of fraud and fraud prevention

This year for the first time, the Institute of Fraud Auditors (IFA Belgium) is awarding a thesis prize.

Graduate students who wrote a final thesis on the topic of fraud and/or fraud prevention are cordially invited to compete for this award.

### Introducing IFA

The Institute of Fraud Auditors (IFA Belgium), chaired by Bart De Bie (i-Force) is an independent recognized professional association founded in 2001. The purpose of IFA is to strengthen the quality of fraud audits. Members of IFA are primarily fraud auditors working in the private and public sectors. In addition, the members include detectives, internal auditors with a mission in fraud investigation, inspection services, police, auditors...

As a professional association, the IFA aims to provide support to fraud auditors in collecting, monitoring, processing and analyzing data and reporting on data with a view to finding truth within a predefined context in the field of financial fraud and other irregularities.

A fraud audit in a broad sense also includes advising on fraud risks and fraud prevention in organizations and on sanctions and remedial measures after fraud has been established.

The IFA seeks to establish a thesis award to:

- raise awareness of the profession and non-police research;
- highlight integrity violations and breaches within organizations;
- study fraud prevention and fraud risk detection within organizations; and
- highlight good practices on sanctioning and remediation.

### Instructions for candidates wishing to compete for this thesis award:

The thesis should address a **topic on fraud and fraud control**:

- Investigation techniques in a non-police setting (detection mechanisms, interrogation techniques, data analysis, rights and duties of witnesses, the deontology of investigators, etc.)
- Whistleblowing
- Fraud within organizations (tax fraud, social fraud, accounting fraud, corruption, integrity violations, sports fraud, etc.)
- Prevention and response to fraud within organizations
- Sanction and remediation for breaches within organizations

- Historical reflections on fraud

#### Formal terms of participation:

- It must be a **thesis** submitted at the end of a program in higher or university education or a professional program in the security sector (or a written assignment that qualitatively can be compared to a thesis) at an **educational institution in Belgium** and this during the **2023-2024 academic year**. Academic bachelor's theses are therefore not eligible. Final works from previous academic years are also not eligible. It may also involve group work but the piece submitted must be clearly attributable to one person (the prize is, after all, an individual prize).
- It must be a thesis that has received a **grade of 14 or more** (out of 20) in its own educational institution.
- The thesis must be written in **Dutch, French or English**.
- The thesis may **not have been previously published**. This includes both a paper publication and a publication on the Internet. The work must be original and without an ISBN/ISSN number.

#### How to participate:

The submitter shall deliver (digitally) by October 15, 2024 the submission to: [penningmeester@ifabelgium.be](mailto:penningmeester@ifabelgium.be):

- the complete (unedited) and anonymized thesis (without mentioning author, supervisor, training institution, etc.) in digital version ('ready to print', Word format);
- the structured information form (see attachment 1), fully completed (Word format);
- a statement showing your agreement to these contest rules; and
- a digital copy of the grade sheet, proving that the thesis was graded at least 14/20.

#### **Composition of reading committee, jury and judging**

In a first stage, the thesis award working group will evaluate whether your submission meets the requirements. If it does, your thesis will be read by a reading committee of 3 people. These are academics and practitioners. They are selected from a wide network and assembled based on expertise.

After going through the works, the committee then evaluates who is the laureate.

#### **Award**

**Free participation Masterclass Fraud Auditing (MCFA)**, a Post-Master Executive Program, hosted by the Institute of Fraud Auditors (IFA) to obtain the skills and knowledge required to become an effective fraud auditor, by gaining insights in topics such as fraud risk management, fraud prevention, fraud investigation, interviewing techniques, cybercrime and much more.

For more information, see: <https://mcfa.academy/>



The laureate will be made public on the IFA New Year's drink (second half of January, date to be determined). He/she will be informed two weeks before as the laureate gets the opportunity to present his/her thesis on the New Year's drink.

**For more information about the prize**

[info@ifabelgium.be](mailto:info@ifabelgium.be) mentioning **IFA thesis prize – 2023-2024** or call: 0486 94 30 49 (Gudrun Vande Walle)

## **Attachment: Structured info form to be submitted by the candidate**

### **Structured info form IFA thesis.**

#### **Academic year 2023-2024**

To evaluate your thesis, we need specific information in addition to your integral work. This serves as the basis for the evaluation of your submission by the members of the selection committee.

Nominated theses are fully reviewed by the members of the selection jury.

We provide a few help questions to elicit the necessary information. These are not exhaustive and feel free to supplement with additional information.

PLEASE NOTE: we expect the info form to be an accessible text, characterized by the absence of language and style errors. The info form should not exceed 2 pages (for items 1 to 8).

1. Title of thesis
2. Abstract (maximum 300 words)
3. Graduate study
4. Problem statement and objective  
Demonstrate that your thesis is a relevant topic and deals with fraud and fraud prevention.  
Why do you feel it is important to address this topic with your thesis?  
What is the problem/phenomenon you want your thesis to highlight?  
How is your problem statement defined: what does and does not your thesis address and why?  
Does your problem statement consist of sub-questions?  
What is your objective? What do you want to achieve with this thesis?
5. Methodology  
How did you go about studying the problem? Provide justification for the methodology used and any problems and limitations experienced in doing so.
6. Construction  
What is covered in each of the chapters/sections in your final paper and what are the main findings (intermediate decisions)?
7. Final conclusions  
What reasoned final conclusion(s) have you reached based on your thesis?
8. Suggestions  
What (policy) recommendations did you draw from your conclusions?