

The Past, The Present, and Future of Forensic Auditing in the Public Sector

Jaco Hamman | jaco@hahnlaw.co.za | 5 December 2024

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Introduction

- **Overview:** Brief introduction to forensic accounting
- **Importance:** Why forensic accounting is crucial in the public sector.
- **Objective:** Outline of what the presentation will cover.

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Origins of Forensic Accounting



Early Beginnings

How forensic accounting started globally.

Key Milestones

Important events that shaped forensic accounting.

South African Context

Early adoption and key cases in South Africa.

Evolution in South Africa

Historical Context



Development of forensic accounting in South Africa.

Legislation



Key laws and regulations that influenced forensic accounting.

Notable Cases



Significant forensic investigations in the public sector.

The Present State of Forensic Accounting

Current Practices

Modern techniques and tools used in forensic accounting.

Regulatory Framework

Current laws and standards governing forensic accounting in South Africa.

Challenges

Common issues faced by forensic accountants today.

Case Study: Recent Forensic Investigations

Example

Detailed look at a recent forensic investigations in the South African public sector.

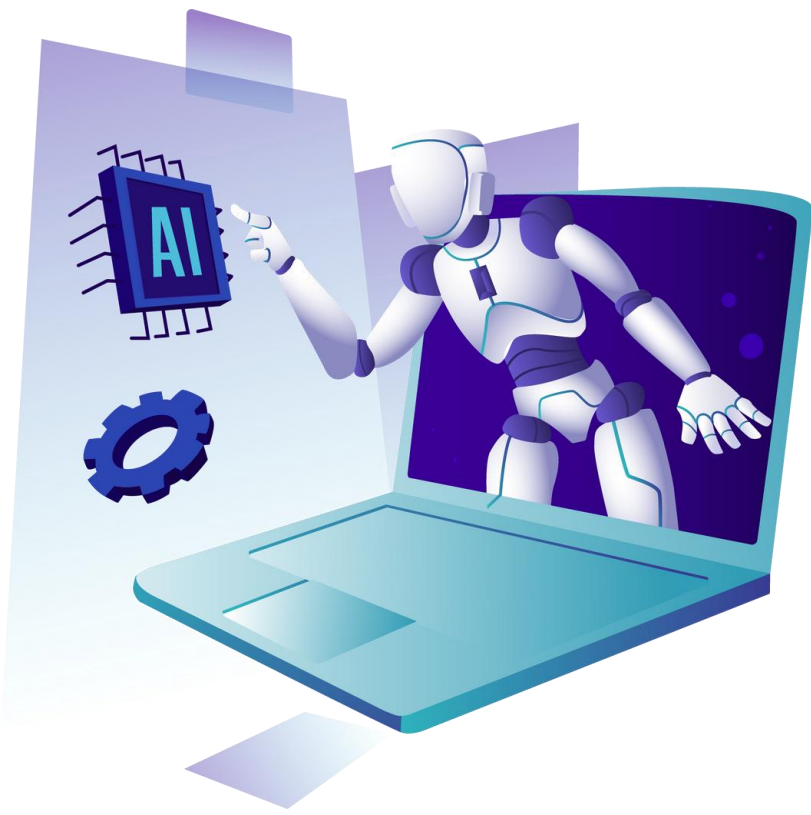
Findings

Key discoveries and their implications.

Impact

How the forensic investigation influenced public policy or governance.

Technological Advancements



Digital Tools

Use of technology in forensic accounting (e.g., data analytics, AI)

Challenges

Issues related to technology adoption.

Benefits

How these tools improve accuracy and efficiency.

The Role of Forensic Accountants

Skills Required

Key skills and qualifications for forensic accountants.

Responsibilities

Typical duties and responsibilities in the public sector.

Professional Bodies

Organizations supporting forensic accountants in South Africa.

The Future in South Africa

Government Initiatives

Planned or proposed government actions to enhance forensic accounting.

Public Sector Reforms

Expected changes in policies and practices.

Vision

Long-term goals for forensic accounting in South Africa.

Conclusion

Summary



Recap of key points discussed.

Importance



Reinforce the significance of forensic accounting in the public sector.

Call to Action



Encourage continued support and development of forensic accounting practices.

Questions



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Thanks,

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