



## Workshop on Internal Control and Fraud Management in Hotels

June 15 - 19, 2026, 1<sup>st</sup> Run: Lagos & Abuja

November 23 - 27, 2026, 2<sup>nd</sup> Run: Lagos & Port Harcourt

For Tutor -Led Class: 9am – 4:30pm

**Workshop fee: Lagos:** N350, 000,

**Abuja / Port Harcourt:** N400, 000 per Participant

**Delivery Mode:** In-person / Live Virtual / Hybrid

Online course fee: N300, 000 per Participant

Available for In-plant Training

**700 U\$D for foreign Participants**

### Program overview:

This comprehensive training program is designed to equip hotel professionals with the essential knowledge and practical tools necessary to establish and maintain effective internal controls to prevent fraud. Hotels are often vulnerable to financial mismanagement and fraud due to the large volume of transactions, cash handling, and numerous departments involved in daily operations. This course delves into the strategies, processes, and systems that can be implemented to detect, prevent, and manage fraudulent activities.

Participants will learn how to create and enforce policies and procedures that minimize the risk of fraud, ensure compliance with financial regulations, and promote operational efficiency. The course covers topics such as risk assessment, audit processes, transaction monitoring, cash management, and staff training, all designed to enhance the integrity and financial security of hotel operations.

### For Whom:

This course is designed for hotel managers, financial controllers, auditors, internal control officers, and anyone involved in managing hotel operations, finances, or security. It is also valuable for professionals aiming to enhance their understanding of risk management and fraud prevention in the hospitality industry.

### Learning objectives:

At the end of this course, participants will be able to:

- explore the core principles of internal control and their relevance in the hotel industry;
- recognize common types of fraud within hotel operations, such as cash theft, billing fraud, and procurement fraud;
- design and implement effective internal controls to prevent and detect fraud;
- develop skills in performing internal audits and reviews to assess the effectiveness of current controls;
- understand the importance of staff training and fostering a culture of integrity;
- gain knowledge in utilizing technology for transaction monitoring and fraud detection;
- implement corrective actions and reporting procedures when fraud is identified; and
- apply compliance requirements and industry standards relating to financial operations and fraud management.

### Course outline:

#### Day 1: Introduction to Internal Control and Fraud Management in the Hospitality Industry

##### Understanding Internal Control in the Hospitality Industry

- Definition of internal and Importance of internal control in hotels

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- Key components of an effective internal control system (e.g., segregation of duties, access control, documentation)
- Examples of risks in hotel operations

### **Overview of Fraud in Hotels**

- Defining fraud and understanding the types of fraud in hotels (e.g., theft, misappropriation of funds, payroll fraud, vendor fraud)
- Real-world examples of fraud in the hospitality sector

### **Key Risks and Vulnerabilities in Hotel Operations**

- Areas most vulnerable to fraud: front desk, housekeeping, accounting, food and beverage, and procurement
- Identifying red flags and warning signs of fraud
- Understanding the impact of fraud on hotel reputation, revenue, and employees

### **Developing a Fraud Risk Assessment**

- Conducting a risk assessment for identifying potential areas of fraud
- **Case study:** Risk assessment in hotel operations

## **Day 2: Developing an Internal Control Framework for Hotels**

### **Principles of Internal Control**

- The COSO Framework for internal control
- Key internal control principles: Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring
- Adaptation of COSO to the hotel environment

### **Internal Control Tools and Techniques**

- Segregation of duties in hotel operations
- Documentation and audit trails for transactions
- Preventive, detective, and corrective controls in hotels

### **Creating and Implementing Internal Controls in Hotel Departments**

- Best practices for front desk, housekeeping, F&B, and accounting departments
- Example internal control procedures for hotel cash handling, inventory management, and billing
- **Interactive exercise:** Developing internal controls for a hotel department

### **Internal Audits and Monitoring Systems**

- Role of internal auditors in detecting and preventing fraud
- Importance of periodic audits and continuous monitoring
- Tools for monitoring internal controls and ensuring compliance

## **Day 3: Fraud Detection and Prevention Techniques**

### **Fraud Detection Methods**

- Red flags and warning signs of fraud
- Behavioral indicators of fraud
- Analytical techniques for fraud detection (e.g., ratio analysis, trend analysis)

### **Technological Tools for Fraud Prevention**

- Use of surveillance systems, data analytics, and security software
- Implementing fraud detection systems and software in hotels
- Case study: Use of technology in fraud prevention in a large hotel chain

### **Whistleblower Systems and Reporting Mechanisms**

- Establishing effective whistleblower policies
- Encouraging reporting of unethical behavior and fraud
- Creating an anonymous reporting system

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## Training Staff on Fraud Prevention

- Importance of staff awareness and training
- Training programs for hotel employees (including managers and staff)
- Creating a fraud awareness culture within the hotel

## Day 4: Legal and Ethical Aspects of Fraud Management

### Legal Framework and Compliance

- Understanding the laws and regulations related to fraud in the hotel industry (e.g., anti-money laundering, data protection)
- The role of compliance officers in fraud management
- Key legal considerations when investigating and prosecuting fraud

### Ethical Considerations in Fraud Prevention

- Ethical standards and the role of management in promoting ethical behavior
- Addressing conflicts of interest, bribery, and corruption
- Encouraging transparency and ethical decision-making in hotel operations

### Fraud Investigations: Procedures and Best Practices

- Key steps in conducting a fraud investigation
- Working with law enforcement and external auditors
- Handling evidence and documentation during investigations

#### Case Study: Investigating and Resolving a Fraud Incident in a hotel

- Group exercise: Analyzing a hotel fraud case study
- Identifying what went wrong and the steps taken to address the issue

#### LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogbia, Industrial Scheme, Ikeja, Lagos, Nigeria

2 – FAB By Toprank Hotel, Opposite Old Federal Secretariat Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

In-plant Fee Negotiable

#### WORKSHOP FEE:

**Workshop fee: Lagos: N350, 000 per Participant, VAT-N26,250  
Abuja / Port Harcourt: N400, 000 per Participant, VAT-N30,000**  
Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.  
Union Bank of Nig. PLC: Account No: 0097961537  
First Bank of Nig. PLC: Account No: 2033683960  
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## Day 5: Building a Comprehensive Fraud Management Program

### Designing a Fraud Risk Management Plan

- Developing a comprehensive fraud management policy for hotels
- Identifying key stakeholders and assigning responsibilities
- Integrating fraud management with overall risk management strategy

### Responding to Fraud: Mitigation and Recovery

- Action steps for mitigating the impact of fraud
- Financial and reputational recovery after a fraud incident
- Example: A hotel's response to a fraud crisis

### Best Practices for Ongoing Fraud Management

- Establishing a culture of vigilance and continuous improvement
- Regularly reviewing and updating fraud prevention programs
- Implementing long-term monitoring and evaluation systems

**Training Methodology:** Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teachings/learning methods.

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