



Fraud Investigation Tools and Techniques

Course Schedule – Topics & Activities

Definition of Fraud

- Statistics
- Characteristics of fraud

Types of Fraud

- Financial statement fraud
- Misappropriation of assets
- Corruption

Key Federal Statutes

- Bribery, graft, corruption
- Conspiracy
- Fraud and false statements
- Embezzlement and theft
- False claims and contracts
- Wire and mail fraud
- FCPA
- Anti-money laundering

Investigative Guiding Principles and Process

- Predication
- Confidentiality
- Legal constraints
- Evidence
- Investigative process — model

Investigative Tools and Techniques

- Interviewing
- Identify “normal behavior”
- Look for “deceptive behavior” and “stress signals”
- Document analysis
- Public records
- Surveillance and other techniques

Key Questions to Consider

- Who perpetrated the fraud?
- Who was aware of the fraud?
- What was taken (assets, information) and what was it converted into?
- When did the fraud occur (first and last instance)?
- Why did the fraud occur (what pressures existed)?
- How did the fraud occur and how was it concealed (what internal controls were not in place or not operating effectively)?

Course Duration: up to 2 days

CPE: up to 16

[Submit an Inquiry](#)