

Fraud Investigation Report Writing Techniques

Master the techniques that will enable you to construct clear, concise and powerful fraud examination reports




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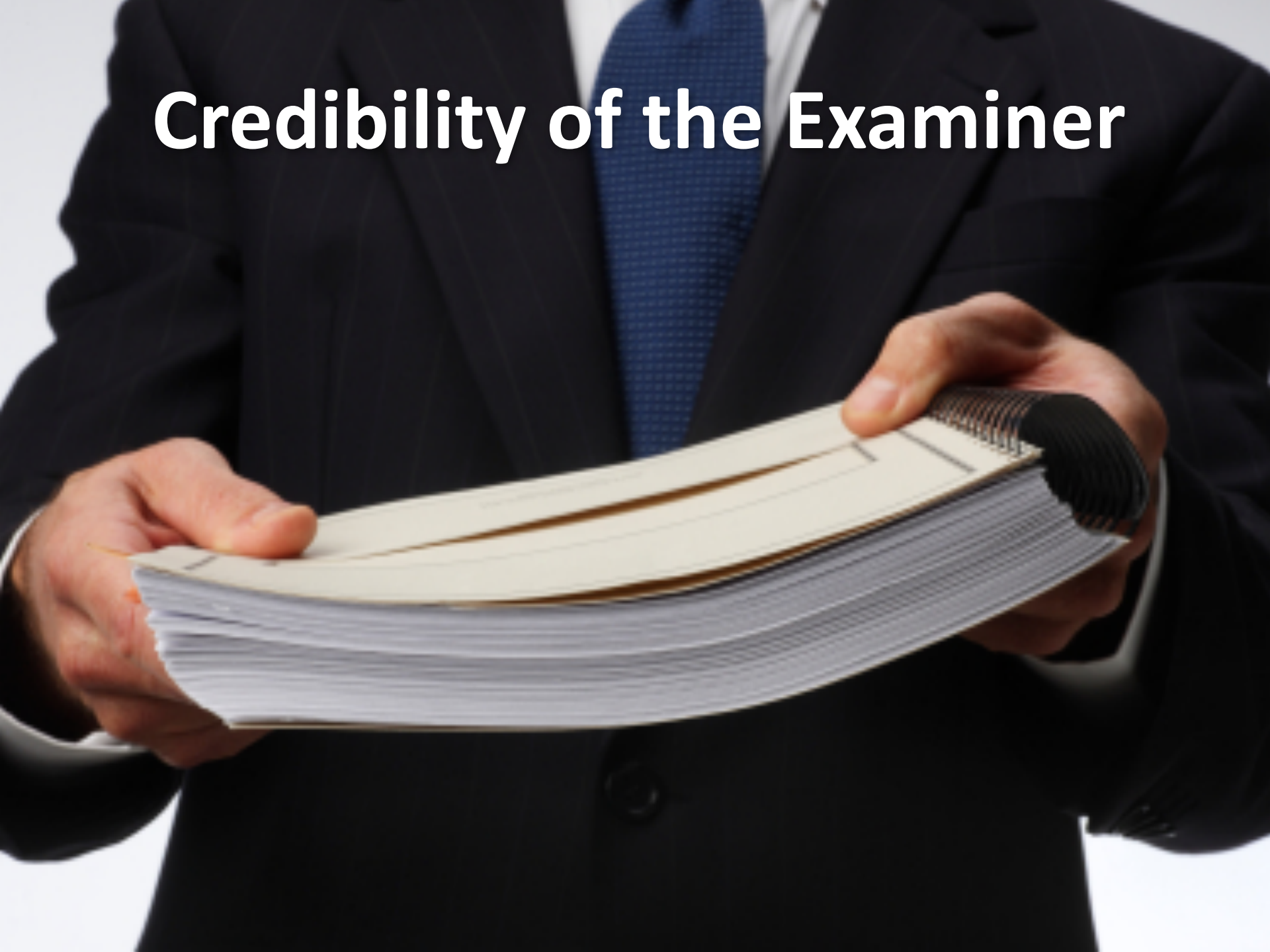






**Writing Effective
Fraud Report**

Credibility of the Examiner






Description of what Happened

- Who were interviewed
- Amount in question
- Employees involved
- Evidence obtained
- Analysis made
- Conclusions

**Documenting the Results
of the Examination**



“An Investigation is often judged not by what was uncovered, but by the way in which the information is presented”

- Report Writing Manual, ACFE



**The report is an official document
in the case**

Reporting the Findings of the Investigation

- Sensitive Information
- Legal Information
- Personal Information
- Reporting lines
- Reporting outside the organization
- Fraud Free Statement
- Judging the Integrity of the suspect
- Violation of policy OR law
- Conclusion or Opinion
- Who can access your report
- Avoid Vague and confusing language

Showcase of the Investigation

- Based on the objective of the investigation
- Show the credibility of the Fraud Examiners
- A report should be S-M-A-R-T: short, material, articulate, relevant and timely.
- Use the right legal terms
- Use active verbs
- Sequence of events

Reports answer questions

The best reports answer the basic investigation questions:

- Who (persons and entities).
- Did (or didn't do) what (relevant conduct, actions or inactions).
- When (date/time).
- Where (location).
- Why (motivation).
- How (the mechanisms to perpetrate the fraud).

Objective of Fraud Report

- 1. Inform readers about what happened**
- 2. Allow readers to make the right decision**
- 3. Show the credibility of the fraud examiner**

Who will read your report?

- **Law Enforcement:** What the fraud was and what was the proof
- **Internal Auditor:** Internal control weaknesses and what need to be fixed
- **Board of Directors:** What is the governance issue and to what extend
- **Senior Management:** How much is going to cost


Break the information / Create different reports

Types of Conclusions

- Sustained: an allegation is sustained when an investigation reveals that the evidence satisfies the burden of proof in support of the allegation.
- Not Sustained: an allegation is not sustained when an investigation reveals that the evidence does not satisfy the required burden of proof.
- “Inconclusive?” “Unable to determine?”

What Makes a Good Report? Does it Satisfy the “3 C’s”

- **Clear**
 - Clarity in language
 - Clarity in overall coherence and logic
- **Complete**
 - Documents all aspects of the investigation
 - Addresses/resolves all issues
- **Concise**
 - Direct
 - Simple and straightforward to read

A magnifying glass with a silver frame and a black handle is positioned over a red circular area. The words "CASE STUDY" are written in a bold, gold, serif font across the center of the red area. The background is a textured, light brown surface, possibly cardboard, with a vertical red stripe running through the center.

**CASE
STUDY**