

# **Fraud Investigation: A Student's Guide**

**What does this have to do with  
ME?**

You will likely be doing these

Doing them Wrong  
can Kill a Career

# **Why are Fraud Investigations Important to Organizations?**

5%

In Non-Profits  
it's about Equity

# Part of the Control Environment



# **Why is Fraud Investigation Important to Employees?**

# Can Hurt Employees & their Families

**Who can Commit Fraud?**

Anybody  
with an Opportunity

Anybody  
with a Motivation

Anybody  
with the Ability to Rationalize

# **Purpose of a Fraud Investigation?**

Find the Truth



**Prepare a Case for Court**

**What Could Go Wrong?**

**Failure to Act**

Failure to Detect

# Failure to Conduct a Proper Audit

# Failure to Preserve Evidence

# Failure to Conduct Proper Interviews

# Getting a False Confession



# Failure to Document

# Failure to Understand Perpetrator's Motivation

# Failure to Properly Prepare a Case for Court

Failure to Perform in Court

# **How Do We Negate Points of Failure?**

(Reduce Risks)

Training, Training, &  
More Training

**Where is the Worst Place  
to get Training?**

**On the Job**



# **Where is a Better Place to get Training?**

(Reduce Risks)

# The ACFE

# The IIA

**ISACA**

# Special University Programs

**Universities!**

# Summary

Prepare for the Future



**???**