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