Case Name:	Case No.:		
		YES	NO
Fully debriefed all informants and witnesses?			
Documented the allegation in writing?			
Identified all possible schemes or indicators of fraud?			
Developed fraud theory?			
Notified legal counsel and discussed whether to proce	ed?		
Obtained, recorded, and filed all pertinent information documents in the files?	and		
Determined the potential loss?			
Identified potential witnesses?			
Determined if an error or mistake was made?			
	Fully debriefed all informants and witnesses? Documented the allegation in writing? Identified all possible schemes or indicators of fraud? Developed fraud theory? Notified legal counsel and discussed whether to proce Obtained, recorded, and filed all pertinent information documents in the files? Determined the potential loss? Identified potential witnesses?	Fully debriefed all informants and witnesses? Documented the allegation in writing? Identified all possible schemes or indicators of fraud? Developed fraud theory? Notified legal counsel and discussed whether to proceed? Obtained, recorded, and filed all pertinent information and documents in the files? Determined the potential loss? Identified potential witnesses?	Fully debriefed all informants and witnesses? Documented the allegation in writing? Identified all possible schemes or indicators of fraud? Developed fraud theory? Notified legal counsel and discussed whether to proceed? Obtained, recorded, and filed all pertinent information and documents in the files? Determined the potential loss? Identified potential witnesses?

Case Name:	Case No.:		
		YES	NO
10. Reviewed internal controls?			
11. Developed an investigative plan?			
12. Determined the type of evidence needed to pursue?			
13. Identified indicators showing intent?			
14. Reviewed payroll records and canceled checks?			
 Identified all bank accounts? 			
 Identified number of exemptions? 			
 Identified who might be endorsing checks? 			
15. Reviewed personal expense reports?			
 Identified unusually high expenses? 			
 Identified credit card used? 			

	Case Name:	Case No.:		
			YES	NO
_	Identified where suspect entertains clients?			
_	Identified duplicate submissions?			
16. Per	rformed background/asset check?			
_	Driver's license violations?			
_	Motor vehicle registration records?			
_	Regulatory licenses?			
_	Vital statistics?			
_	Building permits?			
_	Business filings?			
	* Fictitious names indices?			
	* Business licenses?			
	* Corporate records?			
	* Limited partnerships?			
	* SEC filings?			

	Case Name:	Case No.:		
			YES	NO
– Co	ounty and state records?			
*	Criminal?			
*	Civil?			
*	Domestic?			
*	Probate?			
*	Real estate?			
– Fe	deral court filings?			
*	Criminal?			
*	Civil?			
*	Bankruptcy?			
– Co	onsumer credit records?			
– Bu	siness reporting services?			
17. Determ	nined who should be interviewed?			

	Case Name:	Case No.:		
			YES	NO
18. De	eveloped interview approach?			
19. Pe	formed financial analysis?			
_	Vertical analysis?			
_	Horizontal analysis?			
_	Ratio analysis?			
_	Rationalizations?			
_	Industry analysis?			
_	Net-worth analysis?			
20. Wi	ll an undercover operation be used?			
_	Plan developed?			
_	Approval received?			
_	Operation completed?			

	Case Name:	Case No.:		
			YES	NO
Wi	ll surveillance be used?			
_	Plan developed?			
_	Personnel set up?			
_	Surveillance curtailed?			
De	veloped other informants?			
Us	e mail covers?			
Pe	formed link analysis?			
Ide	ntified computers that might be linked to investiga	tion?		
_	Identify expertise needed?			
_	Data downloaded?			
_	Data printed?			
	– Dee	Will surveillance be used? - Plan developed? - Personnel set up? - Surveillance curtailed? Developed other informants? Use mail covers? Performed link analysis? Identified computers that might be linked to investiga - Identify expertise needed? - Data downloaded?	Will surveillance be used? Plan developed? Personnel set up? Surveillance curtailed? Developed other informants? Use mail covers? Performed link analysis? Identified computers that might be linked to investigation? Identify expertise needed? Data downloaded?	Will surveillance be used? Plan developed? Personnel set up? Surveillance curtailed? Developed other informants? Use mail covers? Performed link analysis? Identified computers that might be linked to investigation? Identify expertise needed? Data downloaded?

	Case Name:	Case No.:		
			YES	NO
26. P	erformed forensic analysis?			
_	Handwriting?			
_	Typewriter?			
_	Reviewed altered documents?			
_	Ink analysis?			
_	Document restoration?			
27. It	nterviews conducted?			
_	Interviews documented?			
_	Signed statements received?			
_	Identified other witnesses to interview?			
_	Interviewee knows how to get in touch with one	?		
28. C	ompleted documentation and report to managemen	nt?		

	Case Name:	Case No.:	
		YES	NO
29. N	otified management?		
30. E1	mployee(s) terminated?		
-	Received identification badge or deleted from system	n?	
_	Notified security not to allow access to corporate premises?		
_	Personal belongings identified and arrangements material employee to collect?	nde for	
31. Re	eport written?		
_	Heading?		
_	Summary?		
_	Memorandum?		
_	Pertinent correspondence?		
_	Documentation of interviews?		
_	Pertinent evidence included?		

Case Name:	Case No.:		
		YES	NO
- Index?			
- Cover page?			
 Report approved by supervisor? 			
32. Appointment made with law enforcement agency?			
33. Follow-up contact made with investigators?			

Case Name:	Case No.:	
Documents To Be Examined	To Do	Date Received
ACCOUNTING RECORDS		
Balance sheet		
Income statement		
Statement of cash flows		
Bank statement		
Expense account		
Computer password		
Other:		
	_	
	_	
PERSONNEL RECORDS		
Date of employment		
Signed ethics agreement (conflict-of-interest statement)		
Current address		
Prior addresses		
Spouse's name		
Maiden name		
Children's names		
Prior employment		
Prior supervisor		
Insurance information (covered dependents)		
Employee evaluation (performance reviews)		
Garnishments		
Vacation schedule		
Other:		

Case Name:	Case No.:	
Documents To Be Examined	To Do	Date Received
PERSONAL RECORDS		
Bank statements		
Tax returns		
Insurance policies		
Mortgage records		
Brokerage statements		
Credit card statements		
Telephone records		
Other business records		
Investments		
Vehicle information		
Diaries (calendars)		
PUBLIC RECORDS—PERSONAL		
<u>Civil Filings</u>		
State		
Federal		
Criminal Filings		
State		
Federal		
Property Tax Records		
By name		
By address		
Tax liens		
Financing		
Other:		

Case Name:	Case No.:	
Documents To Be Examined	<u>To Do</u>	Date Received
<u>Judgments</u>		
Garnishments		
<u>Domestic-Relations Records</u>		
Divorce		
Property settlement		
Financial statements		
Tax returns		
Depositions		
Probate records		
U.S. Bankruptcy Filings		
Financial statements		
Bank statements		
Property ownership		
Education Verification		
University/college		
Professional licenses		
UCC filings		
Corporate Records		
• Company name		
• Individual (incorporators)		
Assumed name index		

Case Name:	Case No.:	
Documents To Be Examined	To Do	Date Received
Vehicles Owned		
• Lienholder		
Boats Owned • Lienholder		
Aircrast Owned		
• Lienholder		
PUBLIC RECORDS—BUSINESS		
Utility records		
UCC filings		
Tax receipts		
• Tax liens		
• Who actually pays the taxes?		
Post office box application		
Civil filings		
• State		
• Federal		
Assumed-name index		
Corporate charter (bylaws)		
Business credit history		
• D&B		
Better Business Bureau		

Case Name:	Case No.:	
Documents To Be Examined	To Do	Date Received
Other:		
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	

Case	e Name:	Case No.:			
Neutral Witnesses:	:				_
Name		Dlacas	Date	Interview	Report
Name		<u>Phone</u>	Contacted	Completed	<u>Date</u>

Case Name:		Case No.:			
Adverse Witnesses:		Date	Intouvious	Donout	
Name	<u>Phone</u>	<u>Contacted</u>	Interview <u>Completed</u>	Report <u>Date</u>	
					
			+		

	Case Name:	Case No.:			
Co-conspirato	rs:		Date	Interview	Report
<u>Name</u>		<u>Phone</u>	Contacted	Completed	Report <u>Date</u>

Case Name:	Case No.:				
Suspects:					
c despected.		Date	Interview	Report	
<u>Name</u>	<u>Phone</u>	<u>Contacted</u>	Completed	<u>Date</u>	