

FRAUD EXAMINATION CHECKLIST

Case Name: _____ Case No.: _____

	YES	NO
1. Fully debriefed all informants and witnesses?		
2. Documented the allegation in writing?		
3. Identified all possible schemes or indicators of fraud?		
4. Developed fraud theory?		
5. Notified legal counsel and discussed whether to proceed?		
6. Obtained, recorded, and filed all pertinent information and documents in the files?		
7. Determined the potential loss?		
8. Identified potential witnesses?		
9. Determined if an error or mistake was made?		

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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?		

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– Identified where suspect entertains clients?		
– Identified duplicate submissions?		
16. Performed 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?		

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Case Name: _____ **Case No.:** _____

	YES	NO
- County and state records?		
* Criminal?		
* Civil?		
* Domestic?		
* Probate?		
* Real estate?		
- Federal court filings?		
* Criminal?		
* Civil?		
* Bankruptcy?		
- Consumer credit records?		
- Business reporting services?		
17. Determined who should be interviewed?		

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	YES	NO
18. Developed interview approach?		
19. Performed financial analysis?		
– Vertical analysis?		
– Horizontal analysis?		
– Ratio analysis?		
– Rationalizations?		
– Industry analysis?		
– Net-worth analysis?		
20. Will an undercover operation be used?		
– Plan developed?		
– Approval received?		
– Operation completed?		

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21. Will surveillance be used?		
– Plan developed?		
– Personnel set up?		
– Surveillance curtailed?		
22. Developed other informants?		
23. Use mail covers?		
24. Performed link analysis?		
25. Identified computers that might be linked to investigation?		
– Identify expertise needed?		
– Data downloaded?		
– Data printed?		

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	YES	NO
26. Performed forensic analysis?		
– Handwriting?		
– Typewriter?		
– Reviewed altered documents?		
– Ink analysis?		
– Document restoration?		
27. Interviews conducted?		
– Interviews documented?		
– Signed statements received?		
– Identified other witnesses to interview?		
– Interviewee knows how to get in touch with one?		
28. Completed documentation and report to management?		

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29. Notified management?		
30. Employee(s) terminated?		
– Received identification badge or deleted from system?		
– Notified security not to allow access to corporate premises?		
– Personal belongings identified and arrangements made for employee to collect?		
31. Report written?		
– Heading?		
– Summary?		
– Memorandum?		
– Pertinent correspondence?		
– Documentation of interviews?		
– Pertinent evidence included?		

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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?		

