

III. WRITING FRAUD EXAMINATION REPORTS

Report Structure

Report formats vary widely. Some organizations, especially governmental investigative bodies, report forms so that case information is provided in a consistent manner. Therefore, you should check with your client or supervisor to determine if there is a report format that you are required use. If not, then the format provided below will prove helpful.

Suggested Standard Format

Fraud examination reports are not “one size fits all” items. Obviously, no format can cover specific case, company, or situation. However, a standard format is a good place to start. The recommends that the following be included in most reports. A sample report is included in the Appendix, and portions are included in this section as examples. We have also included this and a template based on this report in Microsoft Word™ on the accompanying disc.

Background

The background section should generally be about two paragraphs. It should state very why the fraud examination was conducted (e.g., an anonymous tip was received, an anomaly discovered during an audit, money or property was missing).

You may also state who called for the examination and who assembled the examination team.

EXAMPLE

On January 28, 2010, the fraud examination unit at Bailey Books received an anonymous telephone call on its fraud hotline from an unidentified man who claimed that he was a former supplier to Bailey. The caller alleged certain improprieties in the bidding and procurement process.