COURSE SYLLABUS

Contract and Procurement Fraud Course

Detect and prevent procurement fraud in government contracts with expert-led training, real-world case studies, and actionable audit strategies.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/contract-and-procurement-fraud



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Course Outline

Module 1: Introduction

- Understand the scope of contract and procurement fraud in government.
- Discuss the objectives and importance of detecting fraud early in the process.
- Introduce key terms and audit responsibilities related to fraud risk.

Module 2: What is Fraud?

- Define fraud and differentiate it from abuse, waste, and errors.
- Explore the elements of fraud: misrepresentation, intent, reliance, and damages.
- Review common red flags and behavioral indicators of fraud.
- Understand the Fraud Triangle: pressure, opportunity, and rationalization.

Module 3: The Government Contracting Process

- Examine the lifecycle of government contracts from planning to closeout.
- Identify fraud vulnerabilities at each contracting stage.
- Explore roles and responsibilities of acquisition and program officials.

Module 4: The Importance of Contractor Integrity to the Contracting Process

- Analyze how contractor ethics and past performance impact fraud risk.
- Understand due diligence and pre-award screening procedures.
- Learn how integrity failures can undermine contract performance.

Module 5: Major Contract Fraud Schemes

- Identify and define common fraud schemes such as cost mischarging and defective pricing.
- Explore collusion, false claims, and product substitution schemes.
- Discuss fraud involving subcontractors and joint ventures.

Module 6: Fraud Schemes Related to Special Contracts

- Understand fraud risks in construction, R&D, and service contracts.
- Analyze vulnerabilities in sole source and time-and-material contracts.

- Review government-wide acquisition contracts and cooperative purchasing.

Module 7: Remedies for Contract Fraud

- Explore administrative, civil, and criminal remedies available for fraud.
- Understand the use of suspension, debarment, and termination for default.
- Learn about the role of the False Claims Act and whistleblower provisions.

Module 8: Issues Related to Auditors, Fraud, and Audit Independence

- Discuss the auditor's role in identifying fraud while maintaining independence.
- Review audit standards related to fraud detection and prevention.
- Explore ethical dilemmas and reporting obligations.

Module 9: Obtaining Information about Government Contractors Involved in Fraud

- Learn how to access contractor databases and public records.
- Utilize systems such as SAM.gov, FAPIIS, and contractor performance data.
- Conduct background checks and open-source investigations ethically and legally.