COURSE SYLLABUS

Making your Case to Prosecute Fraud for Investigators Course

Fraud is a booming business today! As fraud schemes become more sophisticated and defense attorneys more proactive, task forces including auditors, investigators and prosecutors are often assembled to combat the fraud schemes. Learn the techniques that are unique to planning and implementing a forensic audit. Identify how each team member contributes to the success of the task force. Learn the special rules and procedures that apply in obtaining evidence to substantiate and prosecute fraud. Analyze the differences between program and forensic audits, and also the basis for those differences. This course is part of the Certified Government Auditor (CGA) program, Level 1 and Level 2.

> 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/making-your-case-to-prosecute-fraud-for-investigators



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Course Outline

Module 1: Understanding the Fraud Case

- Break down and apply the five elements of a prosecutable fraud scheme (lie, authority, reliance, value, intent).
- Examine how prosecutors evaluate loss, witness strength, and jury appeal when deciding to charge.
- Work through case exercises to distinguish mistakes from intentional deception.
- Identify evidentiary indicators that support each fraud element.

Module 2: Investigation/Audit Joint Efforts

- Trace the evolution of audit–investigation partnerships and data-matching projects that detect fraud.
- Define the Fraud Task Force, its goals, and the primary/secondary roles of investigators, auditors, and prosecutors.
- Review charging pathways (indictment, complaint, information, civil complaint) and when each is used.
- Practice team communication, role interchangeability, and planning for complex, multi-agency cases.
- Trace the historical evolution of joint investigator–auditor efforts from early computer-matching programs through today's specialized DOJ strike forces.

Module 3: Investigation in the Legal Environment

- Differentiate types of evidence (documentary, testimonial, forensic, analytical) and their courtroom use.
- Compare lawful methods to obtain records (search warrants; grand jury, HIPAA, civil, trial, and administrative subpoenas).
- Apply key rules (best evidence, business records, hearsay exceptions, relevancy, grand jury secrecy) to investigative work.
- Anticipate procedural issues when routine program inquiries become potential criminal matters.

Module 4: Applying the Fraud Elements to the Investigation Plan

- Align the investigation plan with the prosecution's theory of the case and the elements to be proved.
- Understand charging documents (arrest warrant, information, indictment, civil complaint) and what they must show.
- Organize records and build spreadsheets/workpapers that clearly tie evidence to the alleged scheme.
- Map program operations and record systems to support admissibility, authenticity, and traceability at trial.

Module 5: A Guide to Investigation Planning, Implementation, and Court

- Sequence investigative tasks from scoping and evidence control through analysis and referral.
- Prepare exhibits and documentation that withstand evidentiary challenges in court.
- Coordinate with counsel on trial preparation, witness readiness, and presentation of complex record systems.
- Translate investigative findings into charging language, remedies, and clear courtroom narratives.