COURSE SYLLABUS

Red Flags of Infrastructure Fraud Course

Detect fraud schemes and indicators common to IIJA-funded projects and understand related civil and criminal statutes.

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/red-flags-of-infrastructure-fraud



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Course Outline

Module 1: Purpose and Scope of the Infrastructure Investment and Jobs Act (IIJA)

- Overview and purpose of IIJA and its significance in infrastructure investment.
- Key projects and funding allocations included in the IIJA.
- Examination of spending plan across various sectors (transportation, energy, broadband, water).

Module 2: Auditor's and Reviewer's Responsibility for Fraud Awareness and Detection

- Understanding auditor responsibilities per professional standards (GAGAS, AICPA).
- Risk assessment strategies and controls for fraud detection.
- Identifying conditions and red flags indicative of potential fraud.
- Exploring the moral climate and pressures that may lead to fraudulent activities.

Module 3: Fraud Schemes and Red Flags

- Types and categories of fraud schemes (e.g., billing schemes, bid-rigging).
- Detailed examination of fraud schemes specific to infrastructure projects.
- Common red flags indicating potential fraudulent activities.
- Strategies for identifying and addressing fraud risks.

Module 4: Federal Statutes and Remedies on Fraud Applicable to IIJA Projects

- Summary of key federal statutes addressing fraud (False Claims Act, Wire Fraud, RICO).
- Understanding legal implications and penalties of fraudulent activities.
- Procedures for collecting and presenting evidence of fraud.

Module 5: Cases of Infrastructure Fraud

- Analysis of recent infrastructure fraud cases and outcomes.
- Lessons learned from prosecuted fraud cases in infrastructure projects.
- Implications of fraud on project execution and public trust.