



CRJ555: FRAUD EXAMINATION AND PREVENTION

Credit Hours: 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

Faculty Information: Faculty contact information and office hours can be found on the faculty profile page.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course surveys fraud examination and prevention. Topics include: fraud and motivations for committing fraud, evaluation of ways to combat fraud, methods of fraud prevention, symptoms of fraud, legal resolution of fraud, and methods of fraud detection. Students will focus on fraud investigation and the types of evidence necessary for fraud actions. Students will examine various types of fraud including fraud against organizations and fraud on behalf of organizations before concluding with evaluating the risk of consumer, E-commerce, and cyber fraud.

Course Overview:

In this course, you will read lectures, articles, and the course textbook to learn about fraud examination and prevention. You will also watch videos and complete activities to gain course content. You will then assess their learning through quizzes, projects, papers, and exercises.

Course Learning Outcomes:

1. Examine the common schemes of fraud.
2. Evaluate the motivating factors and criminal opportunities in the commission of fraud.
3. Compare and contrast fraud prevention with fraud detection.
4. Analyze situations involving consumer, e-commerce, and cyber fraud.
5. Evaluate legal actions as they relate to fraud cases.
6. Plan to conduct a fraud investigation.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Required:

Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2018). *Fraud examination Sixth Edition*. Mason, OH: South-Western Cengage Learning. EBook ISBN-13: 9780357161432. Print ISBN-13: 9781337619677

Suggested:

None.

NOTE: All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday at 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1: The Nature of Fraud

Readings

- Chapter 1: "The Nature of Fraud" in *Fraud Examination*
- Chapter 2: "Why People Commit Fraud" in *Fraud Examination*
- McGovern, B. (2018, April 20). States detail claim of theft vs. agency's payroll boss. *Boston Herald (MA)*.
- Smith III, L. P. (2018). Victimization of the Massachusetts State Police. *Fraud Magazine*.
- Williams, D. C. (2017). A timeline and fraud triangle analysis of the SEC's Madoff Ponzi scheme investigation. *International Journal of Business & Public Administration*, 14(1), 98–105.

Discussion (25 points)

Module 2: Combating and Preventing Fraud

Readings

- Chapter 3: “Fighting Fraud: An Overview” in *Fraud Examination*
- Chapter 4: “Preventing Fraud” in *Fraud Examination*, pp. 67–75
- Henry, L. (2016). Fraud prevention. *Internal Auditor*, 73(2), 17–19.
- McCarthy, M. (2016). Fraud is going unchecked, says US agency. *BMJ: British Medical Journal (Online)*, 352.
- McNeal, A. (2017). What’s your fraud IQ? This month: Effective fraud risk management. *Journal of Accountancy*, 223(6), 32–35.

Discussion (25 points)

Critical Thinking (150 points)

Option #1: Fraud Risk and Prevention

For Critical Thinking Assignment Option #1, you will determine the fraud risk, examine the importance of creating a comprehensive approach to combating fraud, and recommend changes to eliminate opportunities for fraud for a business.

Read case study Fact Sheet attached. Evaluate the situation, then answer the following questions:

1. What concerns are raised about why the perpetrator committed the fraud against the business?
2. Identify the possible internal control failures that would have increased the risk of fraud.
3. Using the Fraud Triangle and Fraud Scale, evaluate why the perpetrator would have/could have committed the fraud.
4. Referring to the Fraud Prevention Chart in Albrecht et al (2018), page 117, did the business owner implement a comprehensive approach to fighting fraud? Why or why not? Give examples.
5. Did the business owner create a culture of honesty, openness, and assistance or eliminate fraud opportunities? Why or why not? Give examples.
6. What could the business have done differently to detect this fraud earlier or prevent it from happening?
7. Recommend changes that will eliminate opportunities for fraud in the business.

For this Critical Thinking Assignment, adhere to the following standards:

- The paper should be approximately 4-5 pages in length, not counting the title or references pages, which must be included.
- The paper should follow an organized format that includes an introduction, a body discussing the topics in fully developed paragraphs and then end with a conclusion summarizing the points in the paper.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Module 2 Option #1 Critical Thinking Assignment Case Study Fact Sheet (doc)

Option #2: Addressing Fraud

For Critical Thinking Assignment Option #2, read the Case Study #3 ABC Satellite Company in Albrecht, et al (2018) Chapter 3, page 90.

Determine the fraud risk, examine the importance of creating a comprehensive approach to combating fraud, and recommend changes to eliminate opportunities for fraud for a business. Evaluate the situation, then answer the following questions:

1. Does the company create a positive work environment? Why or why not? Give examples.
2. Identify the possible internal control failures that would have increased the risk of fraud.
3. Using the Fraud Triangle and Fraud Scale, evaluate why perpetrators would have/could have committed the fraud.
4. Referring to the Fraud Prevention Chart in Albrecht et al (2018), page 117, did the business implement a comprehensive approach to fighting fraud? Why or why not?
5. Did the business create a culture of honesty, openness, and assistance or eliminate fraud opportunities? Why or why not?
6. Recommend changes that will eliminate opportunities for fraud in the business.

For this Critical Thinking Assignment, adhere to the following standards:

- The paper should be approximately 4-5 pages in length, not counting the title or references pages, which must be included.
- The paper should follow an organized format that includes an introduction, a body discussing the topics in fully developed paragraphs and then end with a conclusion summarizing the points in the paper.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Module 3: Fraud Detection

Readings

- Chapter 5: "Recognizing the Symptoms of Fraud" in *Fraud Examination*
- Chapter 6: "Data-Driven Fraud Detection," pp. 163–166, in *Fraud Examination*
- KPMG International. (2016). Global profiles of a fraudster: Technology enables and weak controls fuel the fraud, pp. 10-14.
- Tschakert, N., Needles Jr., B., & Holtzblatt, M. (2016). The red flags of FRAUD: Internal auditors' knowledge of the business makes them ideal candidates to detect unethical behaviors. *Internal Auditor*, 73(5), 60–65.

Discussion (25 points)

Critical Thinking (150 points)

Option #1: Fraud Detection in Large Organizations

For Critical Thinking Assignment Option #1, read Case Study #3: Daniel Jones and US Speech Engineering Service and Retrieval Technology Company, in Albrecht et al. (2018) (Chapter 5, p. 157).

Evaluate the situation to determine the fraud risk, examine the importance of creating a comprehensive approach to combating fraud, and recommend changes to eliminate opportunities for fraud for a business. Answer the following questions:

1. Describe the accounting symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme.
2. Describe the analytical symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme, and behavioral.
3. Describe the behavioral symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme.
4. Apply the elements of the Fraud Triangle OR the Fraud Scale (as learned in Module 1) to assess the motivation of the perpetrator to commit fraud.
5. Identify the possible internal control *failures* that would have increased the risk of fraud.
6. What Internal controls should the company implement to better detect these types of fraud schemes?

Adhere to the following standards:

- The paper should be 4-5 pages in length, not counting the title or references pages, which must be included.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.
- The paper should include an introduction, a body with fully developed paragraphs and a conclusion.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Option #2 Fraud Detection in Small Businesses

For Critical Thinking Assignment Option #2, read the Acme Tractor Case in the Smith (2013) article *Small business fraud and the trusted employee: Protecting against unique vulnerabilities*.

Evaluate the situation to determine the fraud risk, examine the importance of creating a comprehensive approach to combating fraud, and recommend changes to eliminate opportunities for fraud for a business. Answer the following questions:

1. Describe the accounting symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme.
2. Describe the analytical symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme, and behavioral.
3. Describe the behavioral symptoms of fraud that are evident in the case scenario that should have drawn attention to the fraud scheme.
4. Apply the elements of the Fraud Triangle *or* the Fraud Scale (as learned in Module 1) to assess the motivation of the perpetrator to commit fraud.
5. Identify the possible internal control *failures* that would have increased the risk of fraud.

6. What Internal controls should the company implement to better detect these types of fraud schemes?

Adhere to the following standards:

- The paper should be 4-5 pages in length, not counting the title or references pages, which must be included.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.
- The paper should include an introduction, a body with fully developed paragraphs and a conclusion.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials (to include the listed article)*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Smith, G. S. (2013 January/February). Small business fraud and the trusted employee: Protecting against unique vulnerabilities. *Fraud Magazine*.

Module 4: Financial Statement Fraud

Readings

- Chapter 11: “Financial Statement Fraud” in *Fraud Examination*
- Chapter 12: “Revenue and Inventory-Related Financial Statement Frauds” to include Appendix A, pp. 427–436, in *Fraud Examination*
- Chapter 13 (Appendix A): “Liability, Asset, and Inadequate Disclosure Frauds” pp. 484–485, in *Fraud Examination*
- Albrecht, C., Holland, D., Malagueño, R., Dolan, S., & Tzafrir, S. (2016). The role of power in financial statement fraud schemes. *Journal of Business Ethics*, 131(4), 803–813.
- Steffen, B. J. (2017). The investigation of financial statements for fraud. *American Bankruptcy Institute Journal*, 36(12), 32-33,80-81.

Discussion (25 points)

Critical Thinking (150 points)

Option #1: Detecting Financial Statement Fraud – Bre-X Minerals

For Critical Thinking Assignment Option #1, read Case Study #2: Bre-X Minerals, in Albrecht et al. (2018) (Chapter 11, p. 376).

You are the financial analyst of a brokerage firm that is heavily invested in Bre-X Minerals. You were assigned to determine how Bre-X Minerals was able to “cook the books” and deceive its investors without detection.

1. Discuss the Bre-X case.
2. Outline the framework that would have detected the financial statement fraud.
3. Of the six (6) financial statement fraud anomalies, which were apparent in this fraud scheme?

4. Analyze the case and develop a plan, using strategic reasoning and the Fraud Exposure Rectangle, that would detect any fraud and concealment strategies used in the financial statement fraud schemes.
5. As you develop the plan, answer the questions on p. 376.

Adhere to the following standards:

- The paper should be 4-5 pages in length, not counting the title or references pages, which must be included.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.
- The paper should include an introduction, a body with fully developed paragraphs and a conclusion.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials (to include the listed article)*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Option #2: Detecting Financial Statement Fraud

For Critical Thinking Assignment Option #2, read Case Study #2: WorldCom Corporation, in Albrecht et al. (2018) (Chapter 13, p. 480).

You are a financial examiner at WorldCom. You are assigned to try to determine how the financial statement fraud occurred at the WorldCom. You are conducting a preliminary review to report back to the lead financial investigator. When analyzing this case, consider only the information in the case study presented on pp. 480–481.

1. Discuss the WorldCom case (only as presented in the case study).
2. Outline the framework that would have detected the financial statement fraud.
3. Of the six (6) financial statement fraud anomalies, which were apparent in this fraud scheme?
4. Analyze the case and develop a plan, using strategic reasoning and the Fraud Exposure Rectangle, that would detect any fraud and concealment strategies used in the financial statement fraud schemes.
5. As you develop the plan, answer questions #2 and #3 on p. 481.

Adhere to the following standards:

- The paper should be 4-5 pages in length, not counting the title or references pages, which must be included.
- Review the grading rubric, which can be accessed from the Course Information page.
- Be sure to follow the CSU-Global Guide to Writing and APA Requirements.
- The paper should include an introduction, a body with fully developed paragraphs and a conclusion.

The paper must be supported by citations at least four (4) academic references *in addition to the course textbook or course materials (to include the listed article)*. The CSU-Global Library is an excellent source to locate peer-reviewed and academic references.

Module 5: Fraud Investigations, Fraud Reports and Fraud Litigation

Readings

- Chapter 3: “Fighting Fraud: An Overview” (pp. 78–80), & “Fraud Investigation” in *Fraud Examination*
- Chapter 7: “Investigating Theft Acts” in *Fraud Examination*
- Chapter 8: “Investigating Concealment” in *Fraud Examination*
- Association of Certified Fraud Examiners. (2016). Planning and conducting a fraud examination.

Discussion (25 points)

Portfolio Project Milestone (125 points)

Portfolio Project Milestone #1

A Portfolio Project is due at the end of Week 8 of this course. To help you complete this project, the Portfolio Project will be divided into three milestones. These milestones must be submitted in Module 5, Module 6, and Module 8. Please read the Portfolio Project Description on the Module 8 Assignments page and review the Portfolio Project Rubric, which can be accessed from the Course Information page. Review the instructions and required elements of the Portfolio Project, listed under Module 8.

For the Portfolio Project, you are a bank fraud investigator who is assigned to investigate a suspected fraud (*see Fraud Case Fact Pattern (doc)*) that has come to the attention of the Security Director and that may involve several employees of the bank. Before you initiate the investigation, the corporate Security Director has asked you to prepare a draft of a Memorandum that establishes an Investigative Plan establishing how you will approach the investigation. Following the Fraud Investigative Process, create an investigative plan to present to the Security Director.

Module 5: Part I. Fraud Investigative Plan Memorandum (4 – 5 pages) (To be combined with Part II into one document)

For the Module 5 milestone, based on the facts of the scenario, begin to draft the memorandum detailing the fraud investigation plan you will propose. This part of the milestone memorandum should be 4–5 pages, addressing the following elements:

1. Create an Investigative Plan using the Investigative process given a fraud case scenario.
2. Analyze the steps of the Fraud Investigative Process as it relates to this case scenario.
3. Assess the different types of evidence needed to be obtained in a fraud investigation.
4. Discuss the different methods of obtaining evidence in fraud investigations
5. Explain the different legal options to address this fraud scheme and why or why not the case should involve law enforcement.

Adhere to the following standards:

- The narrative for this milestone should be 4–5 pages in length, not including the title page, reference page.
- Be detailed in the descriptions.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.
- Organize the memorandum by sections that correspond to the Investigative Fraud Process and each of the required components listed above.

- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.

Milestone #1 must be submitted in Week 5 so that the project can be reviewed and feedback provided.

Module 6: Fraud Against Organizations

Readings

- Chapter 9: “Conversion Investigation Methods” in *Fraud Examination*
- Chapter 10: “Inquiry Methods and Fraud Reports” in *Fraud Examination*
- Center for the Advancement of Public Integrity. (2016). What is asset tracing? A primer on “following the money” for integrity practitioners and policymakers. *Columbia University Law School*.
- McGimsey, C. L. (2015). Forensic interviews: Plan to succeed. *Journal of Accountancy*, 220(2), 34-38,40-42.

Discussion (25 points)

Portfolio Project Milestone (125 points)

Portfolio Milestone #2

A Portfolio Project is due at the end of Week 8 of this course. To help you complete this project, the Portfolio Project will be divided into three milestones. These milestones must be submitted in Module 5, Module 6, and Module 8. Please read the Portfolio Project Description on the Module 8 Assignments page and review the Portfolio Project Rubric, which can be accessed from the Course Information page. Review the instructions and required elements of the Portfolio Project, listed under Module 8.

For the Portfolio Project, you are a bank fraud investigator who is assigned to investigate a suspected fraud (*see Fraud Case Fact Pattern (doc)*) that has come to the attention of the Security Director and that may involve several employees of the bank. Before you initiate the investigation, the corporate Security Director has asked you to prepare a draft of a Memorandum that establishes an Investigative Plan establishing how you will approach the investigation. Following the Fraud Investigative Process, create an investigative plan to present to the Security Director.

Module 6: Part II. Fraud Investigative Methods and the Fraud Interview Plan (4 – 5 pages) (to be combined with Part I into one document)

For the Module 6 milestone, you will continue drafting your memorandum to the Security Director detailing the conversion investigation plan and fraud interview plan you will propose as part of the overall Fraud Investigative Plan. This part of the milestone Memorandum should be 4–5 pages, addressing the following elements:

1. Explain how you will use federal, state, and local public records to obtain evidence in the fraud investigation.
2. Create a Fraud Interview strategy, based on the Fraud Interview Process, detailing who should be interviewed, when they will be interviewed, and why.

3. Discuss how you plan to interview the primary fraud suspect using the Fraud Interview Process.
4. Explain the importance of completing a fraud report to document the investigation.

Adhere to the following standards:

- The narrative for this milestone should be 4–5 pages in length, not including the title page, reference page.
- Be detailed in the descriptions.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.
- Organize the memorandum by sections that correspond to the Investigative Fraud Process and each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.

Milestone #2 must be submitted in Week 6 so that the project can be reviewed and feedback provided.

Module 7: Consumer, E-Commerce, and Cyber Fraud

Readings

- Chapter 15: “Consumer Fraud” in *Fraud Examination*
- Chapter 17: “Fraud in E-Commerce” in *Fraud Examination*
- Cresswell, R., & McNeal, A. (2018). What’s your fraud IQ? This month: Best practices for protecting personally identifiable information. *Journal of Accountancy*, 226(1), 91–92.
- McNeal, A. (2015). What’s your fraud IQ? Consumer fraud. *Journal of Accountancy*, 220(2), 24–31.

Discussion (25 points)

Module 8: Legal Follow-up and the Resolution of Fraud

Readings

- Chapter 1: “The Nature of Fraud” (pp. 12–13) “Criminal and Civil Prosecution of Fraud” in *Fraud Examination*
- Chapter 3: “Fighting Fraud: An Overview” (pp. 81–82) “Follow-up Legal Action” in *Fraud Examination*
- Chapter 18: “Legal Follow-up” in *Fraud Examination*
- Association of Certified Fraud Examiners (ACFE). (2017). The fraud trial.

Discussion (25 points)

Portfolio Project (100 points)

Portfolio Milestone #3

Module 8: Part III. Fraud Investigation Slide Show Presentation

Before you conduct your investigation, the Security Director has requested you to give a presentation to summarize your Fraud Investigative Plan to the other investigators. You must explain the investigative plan, important points about conducting the investigation, what the investigation should accomplish, and how the investigation should proceed, and whether the investigation should be referred to law enforcement for criminal prosecution.

In this final task, you are required to develop a presentation of at least 6–8 PowerPoint slides (not including a title page and reference page) in length showcasing the fraud investigative plan you propose.

Be sure to include *comprehensive details in the Slide Notes under each slide to support your bullet points*. Also include specifics on your analysis and recommendations for preventative efforts.

Note: This presentation will be a separate deliverable and will be graded according to a separate grading rubric.

Case Scenario: Financial Institution Fraud: Counterfeit Check Fraud Scheme

For the Portfolio Project, you are a bank fraud investigator who is assigned to investigate a suspected fraud (see *Fraud Case Fact Pattern (doc)*) that has come to the attention of the Security Director and that may involve several employees of the bank. Before you initiate the investigation, the corporate Security Director has asked you to prepare a draft of a Memorandum that establishes an Investigative Plan establishing how you will approach the investigation. Following the Fraud Investigative Process, create an investigative plan to present to the Security Director.

The completed Portfolio Project should contain the following documents:

1. An Investigative Fraud Memorandum that is 8–10 pages in length (Part I and Part II combined).
2. A PowerPoint presentation of 6–8 slides (Part III).

Module 5: Part I. Fraud Investigative Plan Memorandum (4–5 pages) (To be combined with Part II into one document)

For the Module 5 milestone, based on the facts of the scenario, begin to draft the memorandum detailing the fraud investigation plan you will propose. This Milestone Memorandum should be 4–5 pages, addressing the following elements:

1. Create an Investigative Plan using the Investigative process given a fraud case scenario.
2. Analyze the steps of the Fraud Investigative Process as it relates to this case scenario.
3. Assess the different types of evidence needed to be obtained in a fraud investigation.
4. Discuss the different methods of obtaining evidence in fraud investigations
5. Explain the different legal options to address this fraud scheme and why or why not the case should involve law enforcement.

Adhere to the following standards:

- The narrative for this milestone should be 4 -5 pages in length, not including the title page, reference page.
- Be detailed in the descriptions.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.

- Organize the memorandum by sections that correspond to the Investigative Fraud Process and each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.

Module 6: Part II. Fraud Investigative Methods and the Fraud Interview Plan (4–5 pages) (To be combined with Part I into one document)

For the Module 6 milestone, you will continue drafting your memorandum to the Security Director detailing the conversion investigation plan and fraud interview plan you will propose as part of the overall Fraud Investigative Plan. This milestone Memorandum should be 4–5 pages, addressing the following elements:

5. Explain how you will use federal, state, and local public records to obtain evidence in the fraud investigation.
6. Create a Fraud Interview strategy, based on the Fraud Interview Process, detailing who should be interviewed, when they will be interviewed, and why.
7. Discuss how you plan to interview the primary fraud suspect using the Fraud Interview Process.
8. Explain the importance of completing a fraud report to document the investigation.

Adhere to the following standards:

- The narrative for this milestone should be 4–5 pages in length, not including the title page, reference page.
- Be detailed in the descriptions.
- Format and write the memorandum to conform to the CSU-Global Guide to Writing and APA Requirements.
- Organize the memorandum by sections that correspond to each of the required components listed above.
- Include complete and comprehensive details in the Portfolio Project to demonstrate your understanding of the subject matter.
- Cite at least six (6) peer-reviewed or scholarly references, to include the textbook, located through the CSU-Global Library.
- Review the grading rubric, which can be accessed from the **Course Information** page.

Module 8: Part III. Fraud Investigation Slide Show Presentation (6–8 Slides)

Before you conduct your investigation, the Security Director has requested you to give a presentation to summarize your Fraud Investigative Plan to the other investigators. You must explain the investigative plan, important points about conducting the investigation, what the investigation should accomplish, and how the investigation should proceed, and whether the investigation should be referred to law enforcement for criminal prosecution.

In this final task, you are required to develop a presentation of at least 6–8 PowerPoint slides (not including a title page and reference page) in length showcasing the fraud investigative plan you propose.

Be sure to include *comprehensive details in the Slide Notes under each slide to support your bullet points*. Also include specifics on your analysis and recommendations for preventative efforts.

Note: This presentation will be a separate deliverable and will be graded according to a separate grading rubric.

COURSE POLICIES

| | |
|----|---------------|
| A | 95.0 – 100 |
| A- | 90.0 – 94.9 |
| B+ | 86.7 – 89.9 |
| B | 83.3 – 86.6 |
| B- | 80.0 – 83.2 |
| C+ | 75.0 – 79.9 |
| C | 70.0 – 74.9 |
| D | 60.0 – 69.9 |
| F | 59.9 or below |

Course Grading

20% Discussion Participation
45% Critical Thinking Assignments
35% Final Portfolio Project

20% Discussion Participation
37% Critical Thinking Assignments
35% Final Portfolio Project

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see CSU-Global Guide to Writing & APA for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and internet resources.

Citing Sources with APA Style

All students are expected to follow the CSU-Global Guide to Writing & APA when citing in APA (based on the most recent APA style manual) for all assignments. A link to this guide should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.