

SUSPECTED FRAUD INVESTIGATIONS CHECKLIST

1. **WHO** questions:
 - a. Who discovered the fraud?
 - b. Who reported the fraud?
 - c. Who saw or heard anything of importance?
 - d. Who had a motive for committing the fraud?
 - e. Who committed the fraud?
 - f. Who helped the perpetrator?
 - g. With whom did the suspect associate?
 - h. With whom is the witness associated?
2. **WHAT** questions:
 - a. What happened?
 - b. What fraud was committed?
 - c. What are the elements of the fraud?
 - d. What were the actions of the suspect?
 - e. What do the witnesses know?
 - f. What evidence is available?
 - g. What happened to the evidence?
 - h. What deception was employed in the fraud?
 - i. What concealment was used in the fraud?
 - j. What knowledge, skill, or strength was necessary to commit the fraud?
 - k. What was the motive?
 - l. What was the modus operandi?
3. **WHERE** questions:
 - a. Where was the fraud discovered?
 - b. Where was the fraud committed?
 - c. Where were the witnesses during the crime?
 - d. Where does the suspect live?
 - e. Where is the suspect now?
 - f. Where is the suspect likely to go?
4. **WHEN** questions:
 - a. When was the fraud committed?
 - b. When was the fraud discovered?
5. **HOW** questions:
 - a. How was the fraud committed?
 - b. How did the suspect get access that enabled him or her to commit the fraud?
 - c. How was the fraud discovered?
 - d. How much is the company loss?
 - e. How much company property was stolen?
 - f. How much skill and knowledge were necessary to commit the fraud?
6. **WHY** questions:
 - a. Why was the fraud committed?
 - b. Why was the particular method employed?
 - c. Why are the witnesses reluctant to talk?
 - d. Why was the fraud reported?