Checklist of actions in relation to the detection/suspicion of fraud or misconduct

1	Alert President that an allegation or suspicion of fraud or misconduct exists	
2	Document details of the report—including date, time of the initial report or discovery	
3	Make notes including any observations and actions taken in relation to the matter (write it down as soon as possible because as time goes on your memory of facts can be compromised)	
4	Only tell those people that need to know (this prevents the damage of potential evidence or alerting the suspect)	
5	Do not confront the suspect	
6	Obtain full details of the identified issue including: • What is alleged to have occurred • Who is alleged (or suspected) to have committed the act • Is the behaviour ongoing • Where did it happen • Value of the loss or potential loss (if fraud or theft) • Are any other people aware of the issue/behaviour	
7	Identify evidence and sources of evidence (documents and others) that may be connected to the issue • Invoices, contracts, purchase orders, credit card statements • Other relevant documents (spread sheets etc) • Accounting records (eg evidence of changing bank account details) • Emails • Computers (including mobile phones) • Any other potential source of evidence that you may think is initially relevant	
8	Obtain evidence and place in a secure area (when this will not alert any potential suspects)	
9	Create an evidence log, providing a description of each item—include the time date and location of the item and from whom or where it was obtained	
10	Do not endeavour to examine computer based evidence. The key priority at this point is to **secure** evidence for subsequent examination (attempts at examining potential computer evidence may compromise the integrity of that evidence—leave it to the experts—**Do not let the IT Department do this—unless they are forensically trained**)	
11	Identify potential witnesses	
12	Where practical remove a suspect's access to relevant computers and systems	
13	Consider other avenues of investigation	
14	If the conduct is ongoing take steps to prevent further loss or damage	
15	Leave the investigation to those who have the necessary skills and experience—even well- meaning efforts by the inexperienced can jeopardise the outcome of an investigation	