

Course Syllabus

XCPD-565	Fraud in the Government Environment		
Location	<p>Clarendon Campus</p> <p>3101 Wilson Boulevard, Suite 200 Arlington, VA 22201 (202) 687-7000</p>		
Course Instructor	<p>Chris McGrath, CPA, CFE jcm234@georgetown.edu</p>		
Course Text / Packet	<p>No textbook is required; course materials to be provided.</p> <p>Optional Texts: Principles of Fraud Examination, 2nd Ed.; by Joseph T. Wells; Pub. John Wiley & Sons; ISBN 13: 978-0-470-12883-1</p>		
Office Hours	<p>Immediately before class by appointment. Email dialogue can augment this process as well.</p>		
Course Abstract:	<p>Fraudulent financial reporting, misappropriation of assets, bribery, abuse of power and corruption - forensic examiners need to learn differences of the governmental environment. Course Topics include:</p> <ul style="list-style-type: none"> • Corruption, bribery, abuse; • Government procurement; • Fraud schemes. 		
Learning Objectives:	<p>At the completion of the course, a successful student will be able to:</p> <ul style="list-style-type: none"> ▪ Understand why the Government environment is prone to fraud, waste and abuse ▪ Define corruption, bribery, extortion, and illegal gratuities ▪ Be familiar with the government procurement cycle and basic appropriation law ▪ Understand Best value: Tradeoff process vs. Lowest price technically acceptable ▪ Describe the types of abuses that are committed at each stage of the government procurement cycle, including the competitive bidding process ▪ Understand elements and indicators of Defective pricing, Product substitution, Cost mischarging, Progress payment fraud, and Price fixing 		
Grading Procedure	<p>Students must attend the entire class time and participate in all discussions and cases to receive a successful completion. Exceptions are not allowed unless specifically approved by the Instructor prior to class time.</p>		
Class Participation	<p>You are expected to interact in class with the instructor, fellow students and guest speakers.</p> <p>The give-and-take of information, ideas, insights and feelings is essential to the success of this class. Thoughtful, informed, balanced, candid, emotionally grounded speech is most helpful.</p>		
Professionalism	<p>Students are expected to act in a professional manner, meeting deadlines, solving problems, cooperating with classmates, and generally contributing in a positive way to the class. Working in communications often means searching for solutions in a group context. Teamwork, listening, empathy, enthusiasm, emotional maturity and consideration of other people's concerns are all essential to success. Please bring these qualities and values with you to class. It is as important to "practice" these interpersonal skills as it is to learn how to tell a compelling visual story. Students will be evaluated on their professional demeanor in class.</p>		

Note on "Off the Record"	Everything discussed in class by the instructors, students or guest speakers is off-the-record! It should not show up in the newspaper, radio station, TV or any other media. No exceptions!
Caveats	<p>I The information, procedures and schedule included in this syllabus are subject to change. There WILL BE modifications to the syllabus.</p> <p>II: Laptops will be monitored for the procedure of TAKING NOTES in class and not for internet browsing, email or instant messaging.</p> <p>III: No cell phones communication allowed. Please turn cell phones off and no texting.</p>
Guest Speakers	The class may host several guest speakers. Usually, questions will be allowed. Please keep in mind that all information is "off-the-record" and confidential.
Class 1	<ol style="list-style-type: none"> 1. Environment - Prone to fraud, waste & abuse 2. Types <ol style="list-style-type: none"> a. Corruption b. Bribery c. Procurement d. Abuse 3. Detecting fraud 4. Employee theft 5. Occupational fraud 6. Cash misappropriation <ol style="list-style-type: none"> a. Fraudulent disbursements b. Check tampering 7. Government environment <ol style="list-style-type: none"> a. EFT b. Payroll c. Procurement d. Travel e. Abuse of position
Class 2	<ol style="list-style-type: none"> 1. Review of Part One 2. Create a library 3. Procurement <ol style="list-style-type: none"> a. Risk b. Schemes 4. Government environment <ol style="list-style-type: none"> a. Appropriations b. Budget execution c. Disbursements d. Appropriation law <ol style="list-style-type: none"> i. Obligation ii. Parking money iii. Bone Fide Needs Statue e. Contracting regulations <ol style="list-style-type: none"> i. Best value <ol style="list-style-type: none"> 1. Tradeoff process 2. Lowest price technically acceptable ii. Contracting process f. Small purchases 5. Investigating process

Class 3

1. Review of Part Two
 - a. Appropriations
 - b. Obligations
 - c. Procurement
2. Contracts
 - a. Types
 - b. Cost accounting standards
 - i. Allowable and allocable
3. Defective pricing
 - a. Elements
 - b. Defenses
 - c. Best practices
 - d. Indicators
4. Product substitution
 - a. Elements/DCIS study
 - b. Defenses
 - c. Types
5. Cost mischarging
 - a. Labor
 - b. Material
 - c. Accounting
 - d. Defenses
6. Progress payment fraud
 - a. Elements
 - b. Indicators
 - c. Harm to government
7. Price fixing
 - a. Elements
 - b. Indicators
 - c. Reviewing bids
8. Fraud schemes
9. Fraud indicators