This exercise is based on the YourTech case involving potential improprieties with procurement.

For this exercise, assume that you have been retained to work with LMNOP Law Firm LLP to provide forensic

accounting services on the YourTech case. LMNOP was retained by the general counsel of YourTech to lead the

investigation under attorney/client privilege. In turn, you have been retained by LMNOP, so that your work will fall

under the attorney work product doctrine.

YourTech's general counsel has asked for an interim report on the investigation procedures performed to date.

LMNOP has prepared a template of the PowerPoint presentation that they want to use. LMNOP and you will meet

with the general counsel next week to review this interim report and discuss next steps.

LMNOP has asked you to draft the interim report based on the procedures you performed in the prior exercises,

including the case study document, the 4 appendices provided initially, your mini fraud risk assessment and your

data analysis from the prior exercise.

LMNOP provided a template, which is attached. The template indicates a number of sections in red that you need to

complete. Your assignment is to use the template to prepare an interim Powerpoint-style report. An example of such

a report is included in the Course Content folder in Unit 11.

Recognizing that this is an interim report, LMNOP wants to discuss potential investigation next steps with the general

counsel. LMNOP has asked you to list your recommended next steps in the last page(s) of the interim report. Your

recommended next steps should be clear, concise and specific.

Your report should be based on your earlier work on the YourTech case. If you have not already done so, please

read and consider the grading feedback from your prior assignments and remediate any gaps before preparing your

report.

You will be graded on the written report. Please take note of the following requirements:

Your interim report should be based on YOUR work thus far in the case, including all the case materials provided to

you. Be sure your work is supported by you analysis and evidence in the case study. (That is, do not create a

hypothetical report with made-up facts not supported by evidence or analysis in the case study.)

The attached template is designed to give you a head start on the report. Students may modify this template in any

way they desire. Students are strongly encouraged to edit the template to remove or replace the bright red text. (It is

red only to highlight the areas that students will need to complete or edit--not because red Powerpoint text is

desirable.)

Ensure that your submission is client-ready, with no typos or grammatical errors.

Use full sentences or detailed bullets that convey the whole idea to be communicated.

Remember that all your statements need to be clear, factual, objective and supported by the evidence. Unsupported

characterizations or accusations undermine the credibility of investigation reports.

Your report should provide valuable content, not generalizations. It should include all the relevant information that

your client needs to know for decision-making about the investigation and the underlying situation. For example, it is

not sufficient suggest next steps that are so general as to be of little use. Next steps like "Investigate procurement

further." or "Interview people." are inadequate and will not receive full marks. In another example, if you are

describing procedures performed or recommended investigation procedures, clearly state the scope of work with

specificity. For example, "Select a sample of 10 to 20 transactions from the following date range and test the

following 3 attributes: [with a summary description of each of the attributes to be tested]" is sufficiently detailed.

Remember that forensic accountants do NOT draw legal conclusions, including fraud conclusions