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| **Proposed Training Agenda for 10 day Training Program on Investigation of Anti Corruption Cases including Procurement and Contract Frauds** |
| **Topic** |
| Registration & Briefing |
| Inaugural Address |
| * Examination of Complainant in Bribery cases * Verification of Complaint in Bribery cases |
| * Surveillance and Secret Enquiries/Verification in Corruption Cases * Detection of Hidden Assets during Verification |
| Investigation of Bribery Cases – Taking specimen voice, sending exhibits to Forensic Lab for chemical and voice examination, proving motive and posting, examination of witnesses, CDRs evidence |
| Comparative Study – Anti Corruption Laws in India and Bangladesh |
| **Dummy Exercise – Bribery Cases**   * Formation of Teams * Preparation & Submission of Verification Report in Bribery cases |
| Pre-Trap Proceedings with dummy exercise |
| Execution of Trap, Sequence of recovery, Preparation of Post Trap Panchnama, Site Plan: Importance of Time Log, ensure contents of transcript in sync with Panchnama. |
| Dummy Exercise – Participants will lay a Trap and prepare Post Trap Memo |
| * Importance of search in Disproportionate Assets cases, scrutiny of document during search for further disclosure of assets, preparation of Inventory. * Case Study where good search helped in detecting new Assets. Letters to Banks. * Difficulties which may occur during searches |
| * ABCD Method of analysing to find whether the assets/ expenditure acquired/ incurred by a public servant and others on his behalf are more than his income. * Statements A, B, C and D and check period. * Entries in Statements A, B, C and D. |
| Types of documents and authorities concerned for collection of documents in respect of immovable properties, Bank balances, Loans, share investments and how to include their figures in Statement A, B, C and D as well as inclusion of inventory in Assets. |
| Types of documents and authorities concerned for collection of documents in respect Income and expenditure, Non – verifiable expenditure, Net salary as income and how to include their figures in Statement A, B, C and D. |
| * Investigation to prove property acquired in the names of others with case study * Investigation of purchase is undervalued in Sale deed and balance is given in cash. * Compilation of Important judgments on Disproportionate Assets * Problems in Investigation of Disproportionate Assets cases. |
| Calculation of Disproportionate Assets of a dummy case. |
| * Various alibi taken by public servants during investigation to increase their income. * Investigation to rebut such alibi along-with discussion of various cases such as Loan received from firm/company in cash/cheque, business income, tuition income, gifts and inflated agricultural income. * Income Tax Approach on Disproportionate Assets * Definition of Income |
| Reasons for acquittals in Disproportionate Assets & Bribery Cases and tips to overcome them with Case Studies |
| Movie – 7 keys for a successful trap (English) |
| Investigation of Cases of Abuse of Official Position in export finance based on Letter of Credit & Bill discounting |
| Fraud Prone Areas in Procurement and Contract Frauds |
| Investigation of cases of Abuse of Official Position in Insurance Frauds |
| An Overview – Investigation of Cases relating to Abuse of Official Position by Public Servant |
| * General mechanism of Procurement and award of contract in Government Departments and PSUs. Discussing in brief each stage from origination of demand by user section till final payment to the contractor/supplier. Explanation of common terminology such as Tender, Bid, Quotation, Tender Enquiry Document, Tender Document, Bidding Document, standard forms of tender enquiry etc * Nature of documents generated during entire process their authors and custodians |
| Case Study and Question – Answer Session on Procurement & Contract Frauds, E-Procurement, Project Formulation and Appraisal |
| * Corruption in award of contract * Post Award Contract Management and * Procurement with case study |
| * International Cooperation with regard to Asset Recovery in corruption cases, Informal Assistance, MLAT Requests, Issues in Mutual Legal Assistance in Asset Tracking and its Recovery * Repatriation of Foreign Located Crime Proceeds (with Case Study) |
| Investigation of corruption cases involving money laundering by public servants |
| * Data to be sent for expert opinion * Method of obtaining specimen writings, admitted writings with precautions * Marking of questioned documents with precautions * Preparation of questionnaire and analysis of expert opinion with precautions |
| (i) Search & Seizure in Digital Environment in Corruption Cases, (ii) Precautions to be taken by the IOs, Challenges faced during search and seizure |
| (i) Introduction to Networks, IP Addresses, WHOIS, DNS Utilities, (ii) Introduction to Email Investigation |
| * An introduction to Forensic Auditing and Accounting * Forensic Audit Approach and Steps * Creative Accounting Techniques * Identifying Fraud Schemes etc. * It’s Detection and Prevention (with Hands-On Session) |
| Public Procurement – (i) Process & Principles, (ii) Fraud Prone Areas at the stages of Proposal, award of contract, execution and closure |
| * Emergence and functioning of FIU-India * Role of FIU-India in curbing corruption |
| Valediction |