**ACFS Mandatory Core Syllabus**

*Including mapping against the GCFP Counter Fraud Investigator Curriculum Cat C England and Wales (V2.1 July 2023) and the Counter Fraud Investigator Apprenticeship Standards of 2019*

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| **Mandatory Core Offence Legislation** |
| **Number** | **Subject Name** | **Aim** | **Learning Outcomes: by the end of each learning activity the student will be able to:**  |
| 1 | Fraud and Investigation (General) | To provide a general overview of fraud and investigation  | * Outline how criminal law has evolved from common law
* Explain how legislation is created
* Explain how case law is created and how this acts as a precedent
* Interpret the common terminology used in legislation and the criminal justice system including the meaning of penalties, gender, inchoate offences, summary, indictable, either way, mens rea, actus reus, points to prove
* Examine the cost of fraud in the UK
* Identify different fraud types and how it is committed
* Define what behaviours must be displayed when adopting a professional approach to investigating allegations of fraud by referring to a counter fraud code of conduct, e.g. the Cabinet Office Code of Ethics
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| 2 | Fraud Act 2006 | To give an overview of the Act and its impact on the criminal law relating to fraud | * Debate the term ‘fraud’
* Provide examples of fraud types
* Describe how offences are committed under Sections 2, 3, 4, 9 and 11 of the Act and their associated penalties
* Explain what is meant by the terms, ‘dishonestly’, ‘ intends’, ‘representation’, ‘gain’, ’loss’, ’fact or law’, ‘express’, ‘implied’, ‘articles’
* Provide examples of ‘possession’ and ‘supplying’ articles for use in fraud under Sections 6 and 7
* Apply their learning to a series of scenarios
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 3 | Theft Act 1968 and Theft (Amendment) Act 1996 | To give an overview of the Acts and enable students to investigate fraud related theft offences which remain in force after the introduction of the Fraud Act 2006 | * Define the term ‘theft’ under the Act and its associated penalty
* Explain the terms, ‘dishonestly’, ‘appropriates’, ‘property’, belonging to another’, intention to permanently deprive’
* Apply their learning to a series of scenarios
* Describe the offence of ‘false accounting’ and how it is committed
* Describe the offence of ‘retaining a wrongful credit’ and how it is committed
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 4 | Bribery Act 2010 | To give an overview of the Act and its impact on the criminal law relating to bribery | * Describe how offences are committed under Sections 1, 2, 6 and 7 of the Act and the associated penalties
* Explain what will constitute “adequate procedures” as set out in the 2010 Act and associated guidance
* Apply their knowledge of the Act to identify incidents which may amount to bribery or corruption
* Explain the impact of the Act on the public and private sectors
* Describe the main defences in the Act
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 5 | ComputerMisuse Act 1990 | To give an overview of the Act and provideknowledge of the criminal law associated with computers | * Describe how offences are committed under Sections 1, 2, 3, 3ZA, and 3A of the Act and the associated penalties
* Illustrate the differences between the offences
* Apply their learning to a series of scenarios
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 6 | Criminal Law Act 1977 | To provide an understanding of the Act in relation to fraud | * Describe the offence of conspiracy as defined in the Act
* Explain the common law offence of conspiracy to defraud
* Identify that subject to certain conditions the offence of conspiracy extends to substantive offences committed outside the territory of the United Kingdom
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| 7 | Identity Documents Act 2010  | To give an overview of the Act and its impact on the prosecution of offences relating to identity documents | * Define the different methods of committing Identity Fraud
* Describe how offences are committed under Sections 4, 5 and 6 of the Act and the associated penalties
* Interpret the meaning of ‘identity document’ and ‘personal information’ as defined under the Act
* Demonstrate how a suspects history is used when investigating identity fraud
* Apply their learning to a series of scenarios
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| 8 | Proceeds of Crime Act (POCA) 2002 | To give an overview of the Act and an understanding of the redress measures available to investigators | * Define what constitutes ‘proceeds of crime’ as defined in the Act
* Explain what is meant by the term ‘money laundering’
* Define the orders available under the Act, in particular confiscation order, restraint order, forfeiture order and production order
* Measure the value of the means available for asset recovery and seizure
* Describe how offences are committed under Sections 327, 328 and 329 and the associated penalties
* Explain the role of a Financial Investigator
* State at what stage they should become involved in the investigation
* Describe how to manage simultaneously a criminal and financial investigation
* Explain failure to disclose issues (Section 330-332 of the Act)
* Explain tipping off and disclosure issues (Section 333-333E of the Act)
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| 9 | Criminal Finances Act 2017 | To give an overview of relevant sections of the Act | * Define the term ‘unexplained wealth order’ under the Act
* Explain what is meant by the criminal facilitation of tax evasion
* Identify the three stages of the UK offences and their application
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| 10 | Forgery and Counterfeiting Act 1981 | To give an overview of theForgery & Counterfeiting Act 1981 | * Describe the offence of forgery (Section 1 of the Act)
* Explain the offence of copying a false instrument (Section 2 of the Act)
* Explain the offence of using a false instrument (Section 3 of the Act)
* Explain the offence of using a copy of a false instrument (Section 4 of the Act)
* Explain offences relating to money orders, share certificates, passports etc (Section 5 of the Act)
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| **Mandatory Core Procedural Legislation** |
| **Number** | **Subject Name** | **Aim** | **Learning Outcomes: by the end of each learning activity the student will be able to:** |
| 11 | Criminal Procedure &  | To provide | * Describe the main provisions of the Act and its Codes of Practice
* Explain the Common Law requirements for disclosure
* Describe what may constitute the Initial Details of the Prosecution Case
* Consider the importance of the ‘relevancy test’
* Explain the terms ‘undermine the case for the prosecution or capable of assisting the defence’
* Explore how to manage Digital Material
* Identify the provisions for disclosure of materials relevant to the investigation for the purpose of civil proceedings including disciplinary and employment proceedings, e.g. ACAS
* Define the roles played by the investigating officer, the officer in charge, the disclosure officer and the prosecutor
* State what is meant by the terms ‘used’, ‘sensitive’ and’ non- sensitive material’
* Explain how to manage ‘sensitive material’
* Outline the streamlined disclosure procedures and associated forms
* Apply their learning to practice the completion of forms MG 6C, MG6D and MG6E
* Apply the ‘disclosure’ and ‘relevancy tests’
* Understand the use of Disclosure Management Documents
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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|  | Investigations Act (CPIA) 1996 | knowledge of the legislative and procedural requirements governing the disclosure of material in criminal & civil proceedings and tribunals |
| 12 | Police & Criminal Evidence Act 1984 (Codes of Practice) | To enable examination of the relevant sections of the Act and Codes of Practice and identify their implications for a counter fraud investigation | * Outline the effect of the Police and Criminal Evidence Act 1984 on criminal investigations
* Demonstrate relevant knowledge of the codes of practice B, C, D, E and F
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 13 | Regulation of Investigatory Powers Act (RIPA) 2000 & the Investigatory Powers (Interception by Businesses etc for Monitoring and Record Keeping Purposes) Regulations 2018 | To provide an understanding of the requirements of the Act and associated secondary legislation  | * Define the terms ‘directed surveillance’ and ‘intrusive surveillance’ under the Act.
* State when an authority for surveillance activity as defined under the Act might be required
* Define the term ‘confidential’ material under the Act
* Explain the link between the HRA and RIPA
* Define the term ‘communication’ under the Investigatory Powers (Interception by Businesses etc for Monitoring and Record Keeping Purposes) Regulations 2018
* Identify circumstances where interception of a communication might be made
* Apply the policy relating to a CHIS as set out by the Investigatory Powers Commissioner
* State the requirements for an Application for Surveillance
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 14 | Human Rights Act 1998 | To provide an overview of the legislation and recognise how the Act may impact on different stages of a counter fraud investigation | * Describe the core principles and features of the Act and how they may relate to equality and diversity issues
* Explain each Article of the Act that may impact on a counter fraud investigation, in particular Articles 3, 5, 6, 7, and 8
* Relate the impact these Articles may have on an Counter Fraud Specialists role
* Explain the link between the HR Act and RIPA
* Define the terms ‘proportionate’ and ‘necessary’
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 15 | Public Interest Disclosure Act (PIDA) 1998 | To provide an understanding of how the Act provides protection for a whistleblower | * Explain how the Act protects workers who whistleblow
* Describe what is meant by the term ‘protected disclosure’
* Assess how disclosure may be made under the Act
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 16 | Data Protection Act (DPA) 2018 | To provide an overview of the legislation and recognise how the Act impacts on a counter fraud investigation  | * Define the terms ‘personal data’ and ‘sensitive personal data’
* Relate the six Data Protection Principles
* State how the six data principles may have an impact on a counter fraud investigation and the investigator
* Describe the exemptions available under Schedule 2 Part 1 sections 2 and 5 of the Data Protection Act 2018
* Demonstrate how the exemptions are used and applied
* Identify the offences created by section 170 of the Data Protection Act 2018
* Explain the role of the Information Commissioner
* Examine their organisation’s departmental/organisational policy on the application of this legislation
* Explain the provisions of the Digital Economy Act 2017, Chapter 4 (Fraud against the Public Sector) and the disclosure provisions under Sections 56-63
* Explain the scope and purpose of the Code of Practice for data sharing under Section 60
* Explain the relevance of the Serious Crime Act 2007 to a fraud investigation when requesting and sharing data
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| 17 | Freedom of Information Act 2000 | To provide an understanding of the Act and how to apply its principles | * Describe the structure and core provisions of the Act
* Summarise the key issues in handling requests made for the provision of information under the Act
* Summarise each exemption
* Explain the ways in which the Act relates to other legislation
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| 18 | Equality Act 2010 | To provide an overview of the Act and its impact on the counter fraud investigation | * State the protected characteristics as defined in Chapter 1, Sections 4-12
* Define the terms ‘prohibited conduct’, ‘direct discrimination’, ‘indirect discrimination, ‘victimisation’ and ‘harassment’
* Outline how the Act impacts on the counter fraud investigation
* Examine their organisation’s departmental/organisational policy on the application of this legislation
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| **Mandatory Core General Investigation & Prosecution Principles** |
| **Number** | **Subject Name** | **Aim** | **Learning Outcomes: by the end of each learning activity the student will be able to:** |
| 19 | Case Management | To give an overview of the investigation case management | * Explain the term ‘investigation’ in the context of counter fraud
* Identify ways of evaluating allegations of fraud and the strength of evidence gathered
* Describe ways of opening & maintaining a case file (electronic or hard copy)
* Describe the key stages of a Fraud Investigation Model, e.g. College of Policing Model
* Describe strategies for progressing an investigation
* Identify methods and state the importance of making and recording investigative decisions and rationale
* Identify key partners in the counter fraud community and the benefits of a multi-track approach to countering fraud e.g. parallel criminal prosecution and regulatory sanction
* Consider all the sanctions available including criminal, civil and disciplinary and employment tribunals
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| 20 | Intelligence & Investigation Cycle | To provide an understanding of the role of the national intelligence model (NIM) in case progression  | * Describe the NIM and the national intelligence methodology
* Define the terms ‘information’, ‘intelligence’, ‘strategic ‘and ‘tactical’ intelligence
* Explain the handling codes for intelligence (3x5x2)
* Demonstrate how to complete a sanitised intelligence report (3x5x2)
* State ways in which intelligence may be further developed
* Analyse data to support investigative decisions
* Define the terms ‘open source’ and ‘closed source’
* Apply the ‘intelligence cycle’ to an investigation
* Demonstrate the use of various open source intelligence tools to refine and progress internet searches
* Explain the legal constraints in using open source intelligence
* Explain the Government marking scheme and Government security classifications
* Explain when the Government protective marking scheme and source management processes should apply when disseminating material
* Explain the purpose of the Serious Crime Act 2007 in relation to serious crime prevention and requesting data with antifraud organisations
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| 21 | Evidence Gathering | To provide an understanding of the rules of evidence and how to correctly gather evidence, identify and secure exhibits | * Explain why recording investigation evidence is critical to the investigation
* Demonstrate an understanding of evaluating the strength of evidence gathered
* Define the terms, real, oral and documentary evidence and explain how they differ from one another
* Define the five core principles of evidence gathering: provenance, continuity, security, integrity and inventory
* Explain what is meant by the terms; direct, original, primary, secondary, circumstantial, opinion, expert, corroborative and hearsay evidence
* Define the burden of proof and the standard of proof (criminal and civil)
* Outline the admissibility of confessions within s 76 and the exclusion of unfair material within s. 78 of the Police and Criminal Evidence Act 1984
* Outline the provisions of the criminal Justice Act 2003 in respect of hearsay and bad character evidence
* Describe what is meant by the term questioned documents and their relevance to the investigation
* Identify the different types of forensic opportunity available and when they can be used to gather evidence to include scenes of crime, financial and accountancy
* Define the process to report cases to law enforcement agencies
* Explain the four principles which underpin the collection of computer based evidence
* Identify how to safely seize a computer and preserve the integrity of any potential evidence contained in it
* Describe approaches to managing a digital crime scene
* Describe strategies for digital data analysis
* Define what cyber-crime is, particularly in the context of fraud
* Describe the common cyber-crime threats/risks as they relate to fraud and strategies to mitigate
* Explain how best to preserve digital evidence contained within mobile devices
* State ways in which forensic analysis can be used as evidence
* Describe ways in which photographic and other media can be used as evidence
* Recognise the importance of correct exhibit handling
* Explain how to label and exhibit
* State where and how exhibits will be recorded
* Understand the importance of continuity of evidence
* Complete an exhibit bag/label
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| 22 | Note Taking | To provide an understanding of the purpose and objective of note taking and to enable investigators to take effective notes  | * State best practice for note and record keeping in different circumstances
* Demonstrate how to take contemporaneous notes
* Describe court procedure and disclosure issues in respects of notes and records
* State the rules governing the security of notes and records
* Explain the purpose of a pocket note book and best practice in its use
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| 23 | Planning & Conducting a Search | To provide an understanding of search and seizure procedures | * Outline the powers of search and entry under PACE, in particular Sections 8, 17, 18, and Section 9 Schedule 1
* Describe the search powers available under civil law, search orders (Anton Piller) and civil restraint orders
* Explain the role of the investigator in searches of premises and vehicles
* Identify the restrictions on conducting a workplace search where employee fraud is suspected
* State the provision of the Criminal Justice and Police Act 2001 regarding seizure
* Describe how to conduct a search in relation to PACE Code B taking into account operational briefing, e.g. IIMARCH
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| 24 | Police Station Procedures | To provide an understanding of police station procedures | * Explain the role of the custody officer, procedures involving custody, legal representative, detention, bail, releasing under investigation and charging
* Describe the role of a legal representative and an appropriate adult during police station procedures
* Describe the procedure for detained property
* Outline the detention review times of a person held in custody
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| 25 | Obtaining and Providing Witness Statements | To enable investigators to take witness statements from eye witnesses, procedural statements and official statements | * Describe ways in which evidence may be admitted by written statement as set out in the Criminal Justice Act 1967
* Identify the difference between criminal and non-criminal witness statements
* Define the terms competence and compellability
* Describe the necessity for introducing testimony and exhibits through witness statements
* Explain how exhibits are presented and preserved
* Define the term continuity of evidence
* Explain the difference between ‘recognition’ and ‘identification’
* Identify the information to include in a witness statement
* Outline the mnemonic A.D.V.O.K.A.T.E.
* Outline the differences between a witness statement, victim statement and an affidavit
* Complete a witness statement to the required standard for both criminal, civil and disciplinary proceedings
* Provide a witness with clear and accurate information regarding the investigation process and the implications of providing false information, e.g. perverting the course of justice and perjury
* Demonstrate their learning through the completion of form MG11
* Understand CPS guidelines on obtaining telephone/remote statements
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| 26 | Reporting Findings | To provide an understanding of the principles of report writing  | * Demonstrate a model for drafting standard sections in developing a report
* Recognise the importance of targeting a report to a specific audience
* Identify any specific legal requirements needed, for example defamation, legal privilege and fairness process in the context of open publication, e.g. Maxwellisation
* Identify good practice in setting out report recommendations
* Explain the process for referring a case to law enforcement
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| 27 | Preparation of Prosecution Files | To enable investigators to construct an evidential package for submission to the CPS oralternative prosecuting body | * Recognise and complete relevant MG forms
* Collate an evidential package in accordance with the National File Standards
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| 28 | Introduction to the Role of Formal Hearings | To provide an understanding of the court system in England and Wales and Formal Hearings | * Describe the differences between criminal, civil, regulatory and disciplinary justice systems
* Explain the process of recording and presenting evidence in disciplinary, civil proceedings and employment tribunals
* Explain how a court of law works
* Explain their role, the importance of court etiquette and what constitutes contempt of court
* Outline the layout of both a magistrates and crown court
* Describe the judicial process and the roles played by different parties
* Describe how case law is created and how this acts as a precedent
* Provide the procedure for taking the oath or affirmation
* Describe how to introduce notes and records
* Identify what an ethical and professional approach means in relation to giving evidence in chief and during cross examination
* Demonstrate the giving of evidence in chief and under cross examination
* Describe the range of offences dealt with by the courts
* Relate the role of the CPS
* Explain the purpose of the Civil and Criminal Procedure Rules and what they seek to achieve
* Identify the relevant parts of the Rules in the context of a counter fraud investigation
* Explain the process for awarding compensation in fraud cases
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| 29 | Disciplinary and Employment Tribunal Process | To enable investigators to understand the internal organisational processes when dealing with cases of internal fraud | * Explain the ACAS disciplinary and employment tribunal procedures when dealing with cases of internal fraud
* Examine the ways of obtaining, recording and presenting evidence in disciplinary and employment tribunal proceedings
* Explain the role of a witness in disciplinary and employment tribunal proceedings
* Examine the provisions for disclosure of materials relevant to the investigation for the purpose of disciplinary and employment tribunal proceedings
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| **Mandatory Core Investigative Interviewing Skills**  |
| **Number** | **Subject Name** | **Aim** | **Learning Outcomes: by the end of each learning activity the student will be able to:** |
| 30 | PEACE Cognitive Interview (Also known as Free Recall) | To enable investigators to conduct effective and ethical interviews with witnesses  | * Recognise the main precepts of the PEACE model
* Identify the relevance of the 7 principles of investigative interviewing
* Explain the definition of the term ‘investigative interview’ in relation to the PACE Act 1984
* Identify the differences between interviewing suspects and witnesses
* Identify different types of questions , when to use them and different questioning techniques
* Identify a range of NVC’s and show how NVC can be used to advantage in an investigative interview
* Examine the difference between active listening and hearing
* Identify the barriers and triggers that inhibit effective listening and the communication process
* Demonstrate active listening
* Provide a witness with clear and accurate information regarding the investigation process and court procedure
* Demonstrate support and reassurance to an interviewee
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| 31 | PEACE ConversationManagement | To enable investigators to plan, prepare and legally and ethically conduct an interview under caution using the PEACE model in accordance with the PACE Act 1984 and Codes of Practice | * Explore how to apply the PEACE model in relation to Conversation Management
* Understand the meaning of professional behaviour in the context of investigative interviewing
* State the key considerations when dealing with vulnerable people, interpreters, appropriate adults and legal advisors in accordance with PACE Codes C and E
* Describe the different methods of documenting the content of an investigative interview such as the use of audio recording and contemporaneous notes
* Explain the importance of significant statements
* Consider the role of the second interviewer
* Demonstrate how to complete an investigative interview plan
* Demonstrate how to correctly conduct an investigative interview under PACE Codes C and E using CD audio recording media
* Demonstrate how to correctly introduce exhibits and testimony during an investigative interview
* Explain the requirements for conducting an interview which is fully compliant with relevant legislation or departmental policy (non-criminal investigations)
* Understand the AG Guidelines in respect of Pre Charge Engagement
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| 32 | Pre Interview Disclosure | To enable investigators to understand the process of Pre interview disclosure and the roles and responsibilities of those involved in the process | * Explain the pre interview disclosure process including the roles and responsibilities of those involved
* Describe a strategy for pre interview disclosure identifying what to disclose or withhold
* State the importance of recording what has been disclosed or withheld and the rationale behind it
* Demonstrate their understanding by completing an MG6A
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| **Mandatory Core Proactive Areas** |
| **Number** | **Subject Name** | **Aim** | **Learning Outcomes: by the end of each learning activity the student will be able to:** |
| 33 | Developing a Counter Fraud Strategy | To introduce investigators to the concept of developing fraud strategy | * Define the benefits of pursuing a coordinated approach to countering fraud
* Identify the key elements of a fraud strategy and action plans
* Describe what is meant by fraud loss measurement
* Describe how to create an anti-fraud culture
* Identify the skills needed to undertake the various types of work involved
* Explain the processes required to determine the losses and costs figures in sanction and redress outcomes
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| 34 | Deterrence | To enable investigators to explore the role of deterrence in countering fraud | * Identify various definitions of deterrence
* Identify differences between prevention and deterrence
* Describe ways in which measures to deter fraud may be introduced
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| 35 | Prevention | To enable investigators to explore the concept of fraud proofing and its practical application | * Identify potential areas where fraud proofing methods could be applied
* Describe different ways of fraud proofing
* Identify the benefits of consulting and negotiating with stakeholders
* Explain the principles and advantages of disrupting fraudulent activity (removing enablers)
* Define the core principles of an effective whistleblowing policy and discuss the benefits of such a policy
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| 36 | Detection | To enable investigators to identify methods for detecting fraud | * Explore the role detection plays as a tool to counter fraud
* Identify the role the collection and dissemination of intelligence has in relation to detection work
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| 37 | Continuing ProfessionalDevelopment and Training | To enable investigators toidentify their individual | * Debate what is meant by the term Continuous Professional Development (CPD) and the training and non-training opportunities available to enhance their development in the counter fraud field
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|  |  | training needs tosupport their continuous professional development  |  |
| 38 | PerformanceManagement | To enableinvestigators toidentify theirrole inorganisationalperformance,their expectedcontribution,and understandthe qualitycontrol process | * Describe departmental/organisational performance measures and their expected contribution to the achievement of these
* Identify the measures in place to monitor performance outcomes and their expected contribution to the achievement of these
* Explore the process of quality control within their individual department/organisation
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| 39 | Collaborative Working and Stakeholder Engagement | To enable investigators to identify partners in the Government fraud community and the wider law enforcement sector | * Identify partners in the government fraud community, the wider law enforcement sector and the private sector
* Debate the working of stakeholder organisations and be able to identify key mutual interests
* Assess the advantages of collaborative working and how this can impact beneficially on service delivery and value for money outcomes
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