**AC313 Chapter 7 Glossary**

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| **evidence collection process**  | The four steps in which evidence is collected in support of the objectives and scope of an investigation. |
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| **four types of evidence gathered in the evidence collection process**  | Physical evidence, documentary evidence, observational evidence, and interview evidence. |
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| **fraud investigation engagement process**  | Series of steps that begins with the investigator's first contact with the case and ends with a complete agreement regarding the fraud investigation services to be provided by the investigator. |
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| **fraud investigation process**  | Steps in systematically gathering and reviewing evidence for the purpose of documenting the presence or absence of fraud. |
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| **incident report**  | Report that contains the initial information used to justify a fraud investigation. |
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| **interview process**  | Steps in which the initial interviews are conducted with those furthest from any suspects. Subsequent interviews are conducted successively closer to the prime suspect, with the prime suspect being interviewed last. |
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| **loss recovery process**  | Process with the object of recovering losses that involves civil and criminal litigation, expert testimony, and collecting insurance. |
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| **reporting process**  | Process that involves documenting and summarizing the results of the fraud investigation. |
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| **reverse proof**  | Principle of fraud investigations that requires the investigator to consider the evidence for both sides. To the extent possible, the investigator must consider and rule out all evidence that would support defense arguments. |
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| **unified case file**  | File that documents all activities related to the investigation. |