



Association of Corporate Investigators

Investigation Report Template

Materials and content are protected by copyright under prevailing copyright laws and is the property of the Association of Corporate Investigators (ACi), or any party credited as the provider of the content.

Without the express permission of the ACi, you may not copy, reproduce, distribute, publish, display, perform, modify, create derivative works, transmit, or in any way exploit any such content, nor may you distribute any part of this content over any network, including a local area network, sell or offer it for sale, or use such content to construct any kind of database.

You may not alter or remove any copyright or other notice from copies of the content on the ACi's website. Copying or storing any content except with the express permission of the ACi is expressly prohibited without prior written permission of the ACi.





Investigation Report

Table of Contents

Executive Summary	Page #
Background	
Findings	
Recommendations	
Potential Breaches of Policy / Process / Legislation / Code of Conduct	Page #
Investigation Approach	Page #
Detailed Findings	Page #
Concern / Allegation 1	Page #
Concern / Allegation 2	Page #
Concern / Allegation 3	Page #
Additional Findings & Observations	Page #

Appendices / Exhibits

- 1 Title of Appendix 1
- 2 Title of Appendix 2
- 3 Title of Appendix 3
- 4 Title of Appendix 4
- 5 Title of Appendix 5
- 6 Title of Appendix 6



Executive Summary

Background

1. *(Include full details of the background to the case, how the concerns were raised, who was involved etc.)*
2. *(There needs to be sufficient information so that the Decision Maker, understands the matter and can reach an informed decision based on the content of the report.)*

Concern(s)

3. *(Include a paragraph or two outlining the nature of the concerns. There should be enough information to identify the issues to be reported in the findings section below.)*

Findings

4. *Based on the information and evidence available to the Team, the documented findings are as follows:*

Allegation / Concern 1 (Brief description of the issue)

*This matter was **Substantiated / Not Substantiated** (Brief explanation to support the conclusion)*

Allegation / Concern 2 (Brief description of the issue)

*This matter was **Substantiated / Not Substantiated** (Brief explanation to support the conclusion)*

Recommendations

5. *Following conclusion of the investigation and based on the totality of evidence and facts collated, the investigation team recommends that the decision maker consider the following recommendations:*
 - *(Bullet point 1)*
 - *(Bullet point 2)*

Potential Breaches of Policy / Process / Legislation / Code of Conduct

6. *The relevant sections of the organisation's policies / processes / Code of Conduct and/or law which should be considered are as follows:*

(include chapter and section heading and quoted text from the relevant policy or legislation)





Investigation Approach

7. *(Include a few paragraphs identifying the work performed).*
8. *(This should be fairly brief and case specific).*

Detailed Findings

Sub-heading 1

9. *(If this is a small investigation then there may not be a need to split this section into sub sections).*
10. *(This section should follow a logical order and should provide the proper facts and analysis to reach your conclusions).*

Sub-heading 2

11. *(If there is more than one issue to be investigated, it should be dealt with separately within this section).*
12. *(It may be helpful to summarise results in a table – particularly if there is financial analysis - NB text and numbers are examples only and should be deleted).*

Year	Item 1 (t)	Item 2 (t)	Total (t)	Total (EUR)
2017	100,000	25,000	125,000	345,659.23
2018	50,000	50,000	100,000	321,742.65
2019	75,000	60,000	135,000	401,965.87
2020	100,000	75,000	175,000	478,357.49
2021	150,000	90,000	240,000	622,897.99
2022	90,000	30,000	120,000	330,693.54
2023	125,000	50,000	175,000	478,357.49
Total	690,000	380,000	1,070,000	2,979,674.26

13. *(Additional comments can be added as necessary. Remember that any references to Appendices or Exhibits should be in brackets as part of a sentence).*



Additional Findings & Observations

14. *(If needed, include any additional findings/observations made during the course of the investigation that the Decision Maker and/or business would find significant).*

Appendices

When detailing appendices, ensure that items in this section are referenced in the report. A rule of thumb is that if it is noted cited in the report, it is not a relevant appendix.

Appendices should have a unique reference number, and be produced by the individual who identified or “found” the evidence to be used.

For example, if John Smith is the lead / investigator and author of the report – and he is referring to the relevant organisational documents or procedures, it may look like this :

JS/1	Code of Conduct	P.12 - description of expected employee values and behaviours
JS/2	Expenses Policy	P.3 – describes the approval levels required for expense submissions
JS/3	Gifts & Entertainment Policy	P.4 – provides detail on acceptable levels for gifts received

