Course: Forensic accounting and fraud examination
Assignment 2: Online pharmacy case
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1. This case involved more than 6,000 affiliates (only 10 were prosecuted). How could data analytics have been used to detect fraud in this case?

    - Number of prescriptions/person (unusually high)
    - Number of websites linked to (only the TGP website)
    - Average number of prescriptions/order (high)

2. Prosecutors were reluctant to prosecute. If you were an investigator, how could you have used data analytics to persuade the reluctant prosecutors to actually pursue a case like this?

    By teaching them some of the data analysis techniques I would show them the likelihood of this case being a case of fraud, I would convince the prosecutors that this was worth of prosecution.

3. Would the data analytics in this case be restricted to numbers only? Explain.

    No, data could also have included testimonies (from people who ordered or were affiliated with TGP), written records (e-mails) and types of medicines (as displayed on bottles that were found or based on prescriptions).

4. Among the 'affiliate' perpetrators (TPG staff, physicians, online pharmacies) who would have benefited the most with an off shore bank account? How would a Certified Fraud Examiner benefit from knowing this?

    The staff of TGP would have benefited most from an offshore bank account as they made the most money out of this venture. To evade tax, an offshore bank account would have been most beneficial for them.