

## Abstract

The classical converse theorem of Gauss sums asserts that certain identities among twisted Gauss sums determine multiplicative characters uniquely over  $\mathbb{C}$ . However, this uniqueness can fail in modular settings. In this paper, we investigate the failure of the converse theorem when Gauss sums are reduced modulo a prime  $\ell$ . We implement a computational framework in SageMath to construct Gauss sum tables over both  $\mathbb{C}$  and  $\mathbb{F}_\ell$ , identify known counterexamples, and discover new ones. Our results disprove a recent conjecture that characterized when the converse theorem fails and provide evidence for deeper, unexplored structure in the modular behavior of Gauss sums.