Im taking a flyer here, but if they were to put me on the case, the first people I would talk to are the software developers. Somewhere along the line there was a software program written or modified that allowed Madoff to enter the numbers he made up, who they were paying out cash to and would print the checks and statements. Its very unlikely that it was off the shelf software because it would be impossible for all the numbers to balance, or he would need to use suspense type of accounts that would raise red flags for even the smallest of accounting firms.

Maybe I have missed it, but I have yet to see an article written or any commentary about the software Madoff Investments used or read about any programmers that have come forward that worked for him. Someone had to outline the details of what they wanted the software to do, and in a scam of this size, could it be anyone but Madoff himself ? Someone had to take that information and either create or modify software to keep the whole mess running smoothly for him.

Find the programmers who wrote the software and you will find out how the whole thing worked.