

CALYXION PHARMACHEM

Northstar - Three-Week Investigation

Student starting packet | Pre-pilot release candidate

You are part of an independent forensic-accounting team reporting through outside counsel to the Audit Committee. Your assignment covers three workstreams: (1) Cardevra/Bellwether commercial activity, (2) the year-end financial-estimate/rebate-reserve process, and (3) procurement activity involving Vale Industrial Services. Matters outside this teaching scope are not investigated or cleared by this assignment.

Your task is to determine what the evidence supports, what remains unresolved, and what accounting/control consequences follow. The complaint is a source of allegations, not an answer key. Preserve contradictory evidence and distinguish observed facts, estimates, inference, hearsay and conclusions.

Case clocks and checkpoints

The fictional investigation runs through March 12, 2027 at 09:00 Eastern. The six fictional checkpoints are:

Checkpoint	Fictional case time
1	Jan 19, 2027 14:00 ET
2	Feb 10, 2027 14:00 ET
3	Feb 15, 2027 09:00 ET
4	Feb 25, 2027 09:00 ET
5	Mar 1, 2027 09:00 ET
6	Mar 12, 2027 09:00 ET

Actual course dates are assigned by your instructor and are not inferred from these fictional dates.

Budget and requests

Your team begins with \$125,000 of simulated authorization. A request may require permission, a defined scope, provider processing time and a successful holder response. A request is not itself proof that a record exists, and an outside holder may cooperate only partially or refuse.

Do not assume an external commercial relationship gives you access to a bank account. Do not treat refusal as proof of wrongdoing. A well-supported scope-limited conclusion can be appropriate when lawful access fails.

Evidence delivery

Opening materials are delivered immediately. Other records are discovered and delivered through the case request system. Evidence is filtered by team, authority, event time and the actual as-of date. Future rows are not visible merely because the underlying file will eventually contain them.

Interviews

The Three-Week mode permits 23 witness roles. Your expected workload is approximately 6-8 interviews, not all available witnesses. Witness knowledge is limited to what the person knew historically, what that person later learned through actual events, and exhibits you actually show during the session. A witness can be mistaken, incomplete or guarded without that demeanor proving deception.

The unrestricted live-language witness provider is not yet certified in this pre-pilot build. Engineering sessions use controlled authored-response behavior. This status does not change the evidence or your analytical obligations.

Investigation expectations

A defensible investigation usually includes scoping and preservation, targeted analytics, process understanding, record corroboration, appropriately sequenced interviews, quantification, accounting analysis, attribution with evidentiary limits, and a clear final report. These are responsibilities, not mandatory game levels.

Procurement-specific cautions

Distinguish billed amounts, paid cash, supported service value, accounting classification and any claimed private benefit. Do not count transfers along the same money chain as new losses. A bank receipt establishes a payment, not the payer's intent. Vendor work can be partly genuine while selected charges remain unsupported.

Financial-reporting cautions

Preliminary FY2026 figures are the recorded company view, not an answer about the allegations. If you identify supported corrections, quantify them by period and account and explain prior-period versus current-period effects. Do not assume every economic loss is an additional current-year expense.

Submission record

At each checkpoint preserve your current hypotheses, significant evidence, pending requests, limitations, budget status and changes of view. The final deliverable should clearly separate supported findings from unresolved allegations and recommended next steps.

Accessibility and technical failure

Equivalent text and accessible renditions are part of the release design. If the platform or a media path fails, preserve the last usable state and use the instructor-provided equivalent-access route. Technical failure is not a witness refusal and does not consume a fictional investigative fee.

Pre-pilot notice

This packet is a production-quality release candidate. Classroom publication remains blocked until the instructor calendar is bound, a human pilot/remediation cycle is completed, assessment settings are adopted, hosted accessibility/stress testing is completed, and any selected live-language provider passes the separate certification gate.