



***Prevention & Detection of Fraud,
Waste, & Abuse***

Government Toolkit

February 2010

DAS

**DEPARTMENT OF
ADMINISTRATIVE
SERVICES**

**STATE CONTROLLER'S
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PREVENTION & DETECTION OF FRAUD, WASTE, & ABUSE: A GOVERNMENT TOOLKIT

INTRODUCTION

This tool is designed to complement the existing materials on the Internal Control section of our website.

The most important message to take from this guide is that fraud prevention and detection must be a part of each employee's job. We need to remind employees of the competing responsibilities of treating taxpayers as customers while simultaneously maintaining a skeptical eye for those who are attempting to defraud us as well as being cognizant of potential internal fraud, waste, and abuse. As technology continues to provide us with new tools to do our jobs, it provides those who would defraud us with these same tools. Information security competes with hackers who try to break into our systems. Social engineers will link bits of public information into a web of lies that will make them appear credible. They will attempt to use our employees to defraud us.

We must not become complacent. It is important to incorporate into your businesses practices or performance metrics procedures to detect and prevent fraud. We hope this document helps in that effort. As always, thoughts and comments on how to improve this document and tools to assist in detecting fraud are always welcome.

**PREVENTION & DETECTION OF FRAUD, WASTE, & ABUSE:
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THE FRAUD TRIANGLE – A RECIPE FOR DISASTER

All fraud, waste, and abuse have the same pattern.

One part **Motivation**:

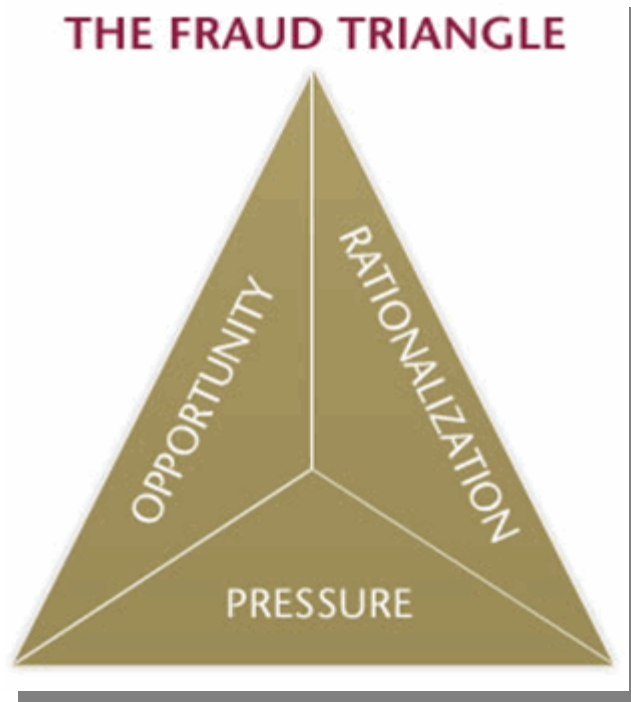
This is the “what” of the equation. Internal pressures to perform, too much work, too much expectation. External pressures from family, expectations to succeed, financial expectations, family medical issues and financial needs, divorce, gambling, alcohol, and drugs. And sometimes just plain old greed.

One part **Opportunity**:

This is the “how” of the equation. Breakdowns, or sometimes just lacking, internal controls. Too much trust and not enough checks and balances.

One part **Rationalization**:

This is the “when” of the equation. Rationalization, justification, attitude, behavior, ethics; for some it starts with a loan, for others it is a sense of entitlement, it may be justified by the need to help their family or loved one, or sometimes it's just driven by addiction.



WHAT IS FRAUD, WASTE, & ABUSE?

There are a variety of different definitions, but fraud is largely a deliberate deception to secure an unfair gain. This could be a monetary, contractual, or other type of advantage that is unlawful.

The Oregon Secretary of State, Audits Division (OAD) defines fraud, waste, and abuse as follows:

Fraud:

A dishonest and deliberate course of action that results in the obtaining of money, property, or an advantage to which state employees or an official committing the action would not normally be entitled. Intentional misleading or deceitful conduct that deprives the state of its resources or rights. There are three categories of fraud: financial statement fraud, misappropriation of assets, and corruption.

Financial Statement Fraud:

Intentional misstatements, omissions, or disclosures in financial statements designed to deceive financial statement users. Fraudulent financial reporting often involved management override of controls that otherwise may appear to be operating effectively. Common examples include overstating revenues and understating liabilities or expenses.

Asset Misappropriation:

The theft of an entity's assets that causes the financial statements not to be presented in conformity with GAAP. False or misleading records or documents, possibly created by circumventing controls, may accompany misappropriation of assets. Asset misappropriation can be further broken down in to nine sub-categories.

Corruption:

The Report to the Nation defines corruption as fraudsters who wrongfully use their influence in a business transaction in order to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another.

Waste:

The needless, careless, or extravagant expenditure of state funds, incurring of unnecessary expenses, or mismanagement of state resources or property. Waste does not necessarily involve private use or personal gain, but almost always signifies poor management decisions, practices, or controls.

Abuse:

The intentional, wrongful, or improper use or destruction of state resources, or seriously improper practice that does not involve prosecutable fraud. Abuse can include the excessive or improper use of an employee or official's position in a manner other than its rightful or legal use.

COMMON TYPES OF FRAUD, WASTE, & ABUSE IN THE PUBLIC SECTOR

As noted above, the three major categories of fraud are corruption, financial statement fraud, and asset misappropriation.

Asset misappropriation can be further categorized into one of the following areas:

- **Billing:** a scheme that involves an employee causing a payment to be issued by submitting an invoice for fictitious goods or services, inflating an invoice, or submitting invoices for personal purchases.
- **Non-Cash:** an employee steals or misuses non-cash assets.
- **Skimming:** a scheme that involves cash being stolen before it is recorded in the organizations records.
- **Cash on Hand:** misappropriation of cash that is kept on hand at the organizations premises.
- **Expense Reimbursement:** an employee makes a claim for reimbursement of fictitious or inflated business expenses.
- **Check Tampering:** stealing money by forging or altering a check, or by stealing a legitimate check that has been issued by an organization.
- **Payroll:** an employee causes a payment to be issued by making false claims for compensation (i.e. overcharging time and ghost employees).
- **Cash Larceny:** a scheme that involves cash being stolen after it is recorded in the organizations records.
- **Cash Register Disbursements:** an employee makes false entries on a cash register to conceal the fraudulent theft of cash.
- **Payroll Fraud:** an employee manipulates the payroll system to receive or cause to be issued inappropriate payments. This often takes the form of ghost employees or excessive pay rates.

Financial statement frauds include, but are not limited to:

- Manipulation, falsification, or alteration of accounting records or supporting documents from which financial statements are prepared
- Misrepresentation in or an intentional omission from the financial statements of events, transactions, or other significant information
- Intentional misapplication of accounting principles relating to amounts, classification, manner of presentation, or disclosure

Corruption includes, but is not limited to:

- Accepting kickbacks
- Engaging in conflicts of interest
- Bid rigging
- Bribery
- Economic extortion
- Illegal gratuities

Waste includes, but is not limited to:

- Purchase of unneeded supplies or equipment
- Purchase of goods at inflated prices
- Failure to reuse or recycle major resources or reduce waste generation

Abuse includes, but is not limited to:

- Failure to report damage to state equipment or property
- Using one's position in one state department to gain an advantage over another state resident when conducting personal business in another state department
- Serious abuse of state time such as significant unauthorized time away from work or significant use of state time for personal business
- Abusing the system of travel reimbursement
- Receiving favors for awarding contracts to certain vendors
- Conflict of Interest
- Ethics Violations

“RED FLAGS” OR FRAUD INDICATORS

Red flag indicators are activities that may indicate trouble in any process. These are best described as clues or hints that something outside the norm is/has occurred and that a closer look at an area or activity is required. These indicators include, but are not limited to:

Asset Misappropriation

Asset misappropriations involve theft of an organizations assets. This is most commonly seen as inventory or cash misappropriations. Many asset misappropriation schemes have similar red flags or warning signals. Some of these include:

- Employees who do not take vacation or leave time
- Employees who consistently work late hours
- Employees who are willing to work the same position rather than moving up the career ladder
- Employees who are resistant to procedural changes
- Multiple vendors with the same address
- Sequentially numbered invoices
- Repeated invoices just below approval thresholds
- Invalidated federal tax identification numbers
- Vendor names that are very similar to other well known vendors
- Inadequate segregation of duties
- Employees living substantially beyond their means
- Decreases in cash sales
- Increases in customer account balances that normally pay in cash
- Increases in customer account write-offs
- Increases in petty cash requests
- Lack of documentation for petty cash requests
- Declining cash balance when cash sales have increased
- Differences in deposit totals when preparing bank reconciliations
- Discrepancies in physical inventory accounts and accounting records
- Large differences in actual to budget amounts
- Unexpected increases in professional service costs such as consulting
- Payments to companies that are similar in name to current vendors, but slightly different
- Payments to companies that management does not recognize as a vendor the organization does business with
- Un-reconciled differences between physical inventory count and the accounting records
- Large inventory shortages, specifically when in only certain types of inventory
- Increase in obsolete or damaged inventory write-offs approved by one specific individual

Payroll Fraud

Fraud involving payroll is typically perpetrated by an existing employee within the organization. It often occurs in the form of a ghost employee or excessive pay rates. Indicators for payroll fraud include, but are not limited to:

- No taxes or benefits
- Invalid Social Security Number
- Frequent employee address changes
- P.O. Box, Drop Box Address, Organization's Address, or no home address
- Unusual work location, no work phone or location
- No annual or sick leave used over a reasonable period
- No evaluations, raises, or promotion over an extended period
- Terminated employees still on the payroll
- Paycheck issued after the termination/last worked date
- Match paycheck file with active employee file
- Gross Pay Adjustments
- More than one pay increase/change without a position change in the last year
- Employees with the same address in the same unit (preferential hiring)
- Excess overtime or continual pattern of overtime
- Excessive comp-time accruals

Financial Statement Fraud

Fraud schemes involving financial misstatements are much less common than other forms of fraud, especially in the government sector. However, when they do occur they generally result in a much more significant loss than asset misappropriation or corruption. Some indicators include, but are not limited to:

- Alterations to financial records, such as curious erasures or changes to documents
- Pressures to do "whatever it takes" to meet goals or seek personal gain

Bid Rigging and Collusion

In bid rigging and collusion, contractors misrepresent that they are competing against each other when, in fact, they have agreed to cooperate on the winning bid to increase job profit.

- Unusual bid patterns: too close, too high, round numbers, or identical winning margins or percentages
- Different contractors making identical errors in contract bids
- Bid prices dropping when a new bidder enters the competition
- Rotation of winning bidders by job, type of work, or geographical area
- Losing bidders hired as subcontractors
- Apparent connections between bidders: common addresses, personnel, or telephone numbers
- Losing bidders submitting identical line-item bid amounts on non-standard items
- Persistent high prices by all bidders

- Joint venture bids by firms that usually bid alone
- Losing bids do not comply with bid specifications or only one bid is complete and other bids are poorly prepared
- “Sole sourcing” increases the likelihood of fraud, waste and abuse.

Bribery

Bribery occurs when a contractor misrepresents the cost of performing work by compensating a public official for permitting contract overcharges to increase contractor profit. These indicators include, but are not limited to:

- A public official or employee has a lifestyle that exceeds his or her salary
- Oversight officials socialize with, or have business relationships with, contractors or their families
- Involvement of an unnecessary middleman or broker
- A contracting employee declines a promotion to a non-procurement position
- A contracting employee insists contractors use a certain sub-contractor or broker
- A contracting employee shows a keen interest in the award of a contract or purchase order to a particular contractor or vendor
- A contract change order lacks sufficient justification
- Other inspectors at the job site notice a pattern of preferential contractor treatment

Conflicts of Interest

In fraud involving conflict of interest, a public official misrepresents that he or she is impartial in business decisions when he or she has an undisclosed financial interest in a contractor or consultant. These indicators include, but are not limited to:

- Unexplained or unusual favoritism shown to a particular contractor or consultant
- A public official disclosing confidential bid information to a contractor or assisting the contractor in preparing the bid
- A public official having discussions about employment with a current or prospective contractor or consultant
- A close socialization with and acceptance of inappropriate gifts, travel, or entertainment from a contractor or the ability to purchase such items at below fair market value
- A vendor or consultant address being incomplete or matching an employee’s address
- A public official leasing or renting equipment to a contractor for performing contract work
- A contracting or purchasing employee lives beyond his or her means
- A public official who is named as a designated employee fails to file Conflict of Interest or Financial Disclosure forms in accordance with Massachusetts General Laws Chapter 268B
- A public employee declines promotion from a procurement position

Kickbacks or Unlawful “pay to play”

In kickback schemes, a contractor or subcontractor misrepresents the cost of performing work by secretly paying a fee for being awarded the contract, therefore inflating the job cost to the government. These indicators include, but are not limited to:

- Unexplained or unreasonable limitations on the number of potential sub-contractors contracted for bid or offer
- Continuing awards to subcontractors with poor performance records
- “No–value-added” technical specifications that dictate contract awards to particular companies
- Non-qualified and / or unlicensed sub-contractors working on prime contracts
- Poor or no established contractor procedures for awarding of subcontracts through competition
- Lack of separation of duties between purchasing, receiving, and storing
- Purchasing employees maintaining a standard of living exceeding their income

**Note: these lists are intended to be examples and are not all inclusive.*

FRAUD, WASTE, AND ABUSE INDICATORS BY ORGANIZATIONAL RESPONSIBILITY

Fraud, waste and abuse can occur in other areas of business that may not be as evident as the “red flags” discussed above. These areas of business may have the following indicators:

<u>Management</u>	<u>Contracts</u>	<u>Accounting</u>	<u>Audit</u>	<u>Ethics and Conduct</u>
Lack of oversight	Lack of competition	Lack of or failure to follow internal controls	No audit trail reporting	Violations of State Laws
Lack of training for employees	Unexplained contract awards to contractors or subcontractors	Lack of controls over management overrides	No prior audits	Social relationship between employees and contractors
Lack of fraud hotline or a failure to support whistleblower programs	Unusual bidding practices	Unauthorized transactions	Repeat audit findings going unresolved	Failure to protect personally identifiable information
Failure to respond to identified issues	Failure to check debarment lists	Transactions with “round” numbers	Difficulty in providing information for audit purposes	Employee overly protective of information or is reluctant to train others
Lack of management understanding or support for systems, processes and controls	Failure to follow contract requirements	Unexplained entries in records	Inability to support questioned costs	Employee discussing prospective employment with a vendor during business period with employee
No checks and balances	Contract performance “too good to be true”	Unusual bank account transactions		
No segregation of duties	Unclear contract requirements	Failure to reconcile inventories and financial records		
Improper use of funds	Billing contract for costs not incurred or unreasonable costs	Current spending inconsistent with adjusted, budgeted spending levels		
Supervision assuming work of subordinates	Incomplete or lack of paperwork	Altered records		

<u>Management</u>	<u>Contracts</u>	<u>Accounting</u>	<u>Audit</u>	<u>Ethics and Conduct</u>
	(including inspection paperwork)			
Subordinates signing for managers	Lack of inspection	Large cash payments		
High personnel turnover	Excessive cost overruns	Sequentially numbered purchase orders, checks, invoices etc., for the same purpose		
	Unsupported contract or project estimates			
	Night time work in a non 24 x 7 x 365 environment			
	Failure to monitor past performance			
	Excessive number of contract claims			
	MBE / WBE / DBE lacks capability to perform			

WHAT TO DO IF YOU SUSPECT FRAUD, WASTE, OR ABUSE

In accordance with ORS 297.120, state agencies are required to report, in writing, any “loss of \$100 or more of public funds or property under circumstances involving a public official who is entrusted with the custody of the funds or property or who is charged with the duty to account for the funds or property” within 30 days from the point the agency becomes aware of the loss.

In addition, if you have evidence of Fraud, Waste or Abuse activity, report such activity to management or an oversight agency.

OR

Blow the Whistle:

If you have a whistleblower complaint involving public funds, the following contacts are available:

Secretary of State

Government Waste Hotline	800-336-8218
Salem Area Phone	503-986-2255
Salem Area Fax	503-378-6767

[Report Government Waste, Fraud or Abuse Online](#)

If you prefer to mail your concerns, you may mail them along with any related documentation. The envelope should be clearly marked "Confidential":

CONFIDENTIAL
Oregon Audits Division
Government Waste Hotline
255 Capitol Street NE, Suite 500
Salem, Oregon 97310

In addition, if you have an ethics violation you would like to report you can use the following contact information:

Oregon Government Ethics Commission

Phone	503-378-5105
Email	ogec.mail@state.or.us

WHISTLEBLOWER PROTECTIONS

The Government Waste Hotline was authorized by the state legislature in 1995 to provide public employees and citizens an avenue for reporting waste, inefficiency, or abuse in state programs. The law provides confidentiality for any person making a report through the hotline. Furthermore, the report and any resulting investigation remain confidential unless the allegations are substantiated. Upon completion of an investigation that does substantiate a caller's report, the division is required to prepare a written report, which becomes a public record. The division's report, in accordance with the confidentiality provision, does not include the caller's identity.

Public employees are protected from discrimination, dismissal, demotion, transfer, reassignment, reprimand, or other disciplinary action under ORS 659A.200 et seq. for responding to official requests to disclose employer violations of any federal or state law, rule or regulation, mismanagement, gross waste of funds, abuse of authority, or substantial and specific danger to public health and safety.

In addition, special provisions exist for the American Recovery & Reinvestment Act (ARRA). Employees are protected from employer retaliation under Section 1553 of the ARRA for disclosing information they reasonably believe to be evidence of gross mismanagement or gross waste of stimulus funds; a substantial danger to public health or safety related to the use of stimulus funds; an abuse of authority regarding the use of stimulus funds; or a violation of law, rule or regulation related to the issuance or award of a stimulus funds grant or contract.

CHECKLIST FOR DEPARTMENTS TO COMBAT FRAUD, WASTE AND ABUSE

Introduction

While there is no 100% preventative measure against all forms of fraud, waste and abuse, departments can take many measures to prevent, detect, mitigate and learn from instances of their occurrences. The United States Government Accountability Office (GAO) has also stepped up inquiry as to what prime recipients of American Recovery and Reinvestment grants are doing to combat fraud, waste and abuse. Below is guidance in the form of a checklist.

Note: This list is not comprehensive and is not legal advice. It is intended as a helpful resource to be used for informational purposes only. Each state agency is familiar with its respective program requirements and is responsible for complying with state law, ARRA and other related federal laws, rules or guidance.

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
1	Management	Each state agency should have a Code of Conduct that promotes the highest standards of ethical behavior and is distributed to all employees.	Examples NASC Code of Conduct AGA Code of Ethics Oregon Government Ethics Commission			
2	Management	Conduct a Fraud Risk Assessment to identify where fraud may occur. A fraud risk assessment should consider relevant fraud schemes and scenarios and map them to mitigating controls. Fraud risks should be included in the enterprise risk assessment conducted as part of your Internal Control Plan development. COSO's <i>Enterprise Risk Management–Integrated Framework</i> describes the essential ERM components, principles, and concepts for all organizations, regardless of size. The Inspector General has issued an updated guide on developing fraud prevention policies and programs.	Appendix D in the Institute of Internal Auditor's Managing the Business Risk of Fraud has a risk assessment framework. COSO's Enterprise Risk Management Framework is used in the Comptroller's Risk Management training offering. Sign up for this training at the Comptroller's web site:			

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
3	Management	Update your Internal Control System consisting of the Internal Control Plan and the policies and procedures that govern your daily activities, to reflect how you will maintain compliance with federal stimulus requirements.	OAM Chapter 10 – Internal Controls ARRA Internal Control Toolkit			
4	Management	Agencies, particularly those new to operating or managing state and/or federal funds, or that have an entirely new program or business area, should fully document or update all policies, procedures and processes. Employees should receive paper or electronic copies of procedures for their areas of responsibility, and be trained in their application.	The State Controller’s Division Internal Control Guidebook and other pertinent information.			
5	Human Resources	Verify that agency guidelines regarding background checks have been followed for applicable employees and new hires.	HRSD Rules and Policies Check internal policies and procedures			
6	Management	Verify that segregation of duties/checks and balances are in place. These measures should be applied consistently across the agency and in all locations.	Example - Reconciliation of balances and activities is performed by someone who does not report them.			
7	Management	Document that all staff involved with ARRA or any other federal funds are trained on award requirements.	Review grants.gov , to find individual awards, grants and application procedures. Review revisions to OMB Circular A-133 (HTML or PDF) Audits of States, Local Governments, and Non-Profit Organizations , for areas subject to audit. , See Matrix of Requirements: 2009 OMB Compliance Supplement Addendum 1			

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
8	Management	If the agency's staffing levels prevent adequate segregation of duties, address by cross-training or job rotation.	OAM 10.10.00.PR – Management Responsibilities			
9	Finance	Review all documentation and reconciliations for unusual entries or deviations from programmatic purposes.	Check for corrections and amounts that appear too high or low; flag and review all management overrides; spot check for round numbers or multiple payments in same cycle for same amount/same recipient (absent a lease or recurring payment).			
10	Management/ Internal Audit	<p>If an agency has a process in place for notifying federal agencies of suspected fraud, waste or abuse, it should maintain that process, and also contact the appropriate state oversight agency hotline below. Agencies without an established process should contact an existing state hotline, as well as the Inspector General's Office (IGO) of their federal awarding agency.</p> <p>Agencies must also alert sub-recipients as to their responsibilities for reporting fraud, waste and abuse.</p>	<p><u>List of Federal IGO Hotlines:</u> See Directory at: Council of Inspectors General</p> <p><u>State Hotline Numbers</u></p> <p>Secretary of State Government Waste Hotline: 800-336-8218 Salem Area Phone 503-986-2255 Salem Area Fax 503-378-6767</p> <p>Report Online: http://fraud.oregon.gov</p>			
11	Legal/ Management Program/ Project Staff Human Resources	<p>Section 1553 of ARRA provides protections for individuals who make disclosures relating to Recovery Act funds. Any employer receiving covered funds is required to post a notice of the rights and remedies provided under this section. All Recovery Act job sites must prominently post signage of Whistleblower protections:</p> <p>Public employees are also subject to whistleblower protection.</p>	<p>ARRA Whistleblower Provisions</p> <p>Oregon Whistleblower Protections</p>			

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
12	Procurement	Establish process to check all bidders/vendors/contractors for debarment or exclusion from federal awards, suspended licenses.	<p>State Sites: State Procurement Office</p> <p>Federal Sites: Excluded Parties List System – Contains parties that are excluded from receiving Federal contracts, certain subcontracts, and certain Federal financial and non-financial assistance and benefits. List of Excluded Individuals/Entities - Listed parties are excluded from participation in the Medicare, Medicaid and all Federal health care programs.</p>			
13	Procurement	Ensure that all required forms are submitted prior to contract award and verify information provided.	<p>State Procurement Office</p> <p>Check internal policies and procedures</p>			
14	Procurement	Perform background/reference/credit checks on vendors to determine financial capacity to perform work.				
15	Procurement/Legal	Ensure contracts are awarded in accordance with applicable procurement processes, laws, regulations and sound business practices.	<p>Review various state finance laws and procurement laws. State Procurement Office</p>			
16	Management/Program Staff	Sub-Recipient Monitoring: Each prime recipient must develop a plan for how it will monitor the funds it awards and the activities of the entities to which it awards those funds. Monitoring plans should be based on a risk assessment.	<p>SCD Grant Guidance</p>			
17	Program/Project Staff	Perform oversight of prime/sub/vendor contract requirements to ensure agency gets what it pays for.	<p>Use on site visits, milestones achieved or reports filed to check performance/progress before next allotment of funds; inspect goods/services received - compare invoice and purchase order to prevent overpayment.</p>			

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
18	Procurement	Ensure goods and services are bought only when needed. This should be reviewed by someone who does <u>not</u> perform the inventory or purchase the goods.	Take regular inventories of goods. An example of an asset inventory spreadsheet for information technology is published by the University of Colorado for its departments. This can be customized for any good or commodity.			
19	Procurement	Ensure goods purchased are received by someone who does not order them.	The Federal Aviation Administration (US DOT) has a good example of receiving reports with signoffs that can easily be replicated.			
20	Financial	Inventory Control: Have a sign in/out sheet on all supplies/assets susceptible to theft. Spot inventories are done by those not in custody of the assets.	EISPD Statewide IT Policies.			
21	Financial	Perform random checks of addresses on payments made to vendors to employee payroll file addresses.	Download both results into a database or a spreadsheet and perform a match by address. Note that this yields personally identifiable information (PII) and the results must be secured.			
22	Financial	For benefit programs: compare addresses of benefit recipients to the employee payroll and vendor files.	Download both results into a database or a spreadsheet and perform a match by address. Note that this yields personally identifiable information (PII) and the results must be secured.			
23	Payroll/ Human Resources	Perform spot reviews of agency time sheets in a random sample to ascertain if hours worked match to payroll records.	Different types of inspection reports can be designed or are available on the internet.			
24	Program/ Project Staff	Perform spot reviews or audits on vendor time sheets in a random sample to ascertain if hours worked match to payroll invoices, or do site inspections.	Different types of inspection reports can be designed or are available on the internet. OSPS Reference Manual OSPS Internal Controls OSPS Recommended Practices			
25	Financial	Reconcile all SFMS transactions to subsidiary systems on a regular basis.	SFMS Analysis & Development			

	Who Should Perform	Item Checked	Tools/Resources	Done	Not Done	NA
26	Financial	Perform regular reviews of R*STARS Control Reports.	Agency Control Reports			
27	General	Resolve all audit findings on a timely basis.	OAM 30.10.00.PO OAM 30.10.00.PR			
28	IT/Legal	Establish protocols and department head approval for physical and logical access to information systems and the protection of any Personally Identifiable Information.	EISPD Statewide IT Policies.			