



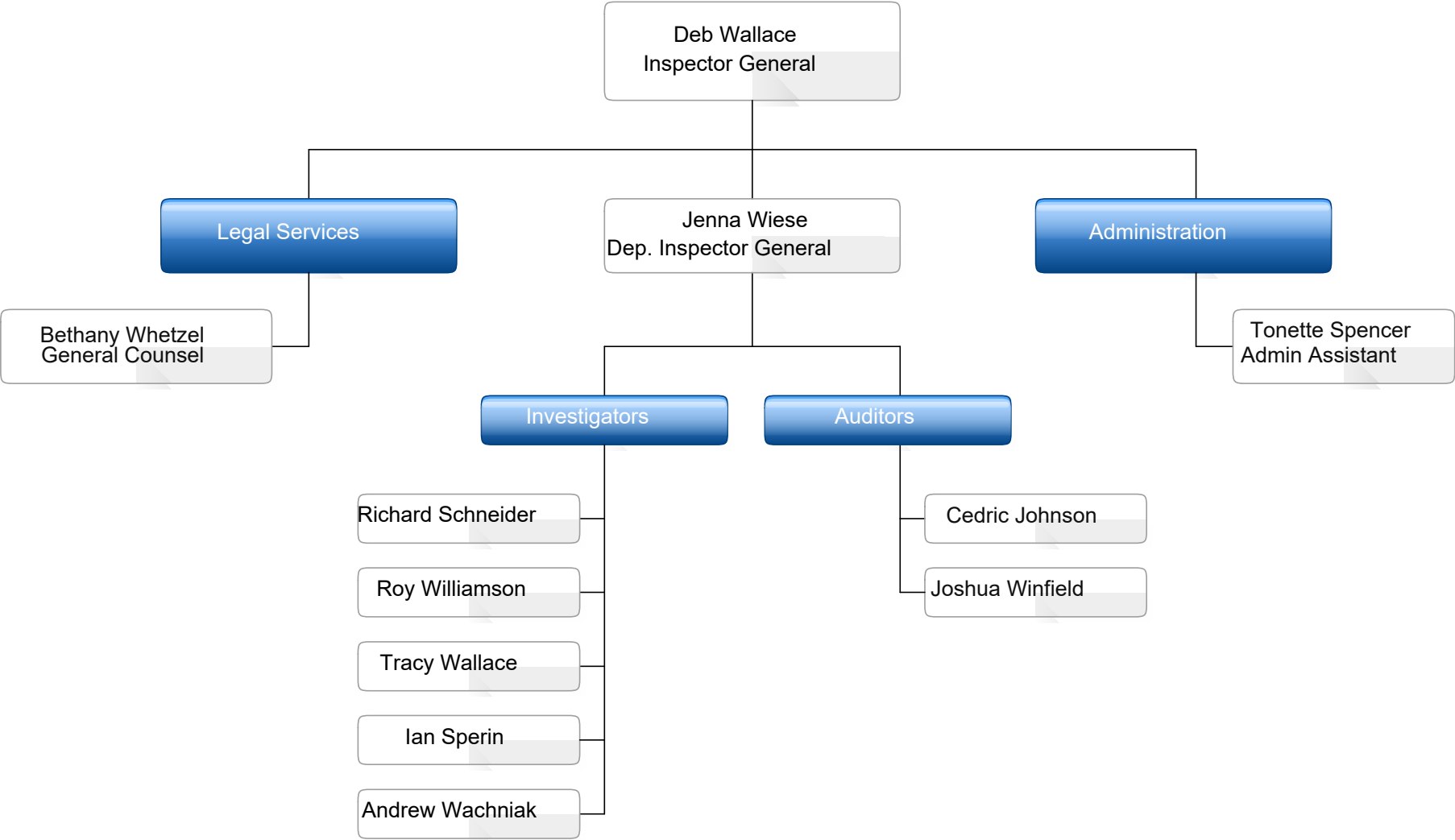
# Fraud Awareness

Office of the State Inspector General

Deb Wallace

Jenna Wiese

# What is the GA OIG?



# What is GA OIG's Mission?

*"Promote transparency and accountability in  
a sexual harassment free state government."*

# GA OIG Jurisdiction

GA OIG investigates  
fraud, waste, and  
abuse within the  
executive branch:

General Assembly and  
any Court is specifically  
excluded

State employees

State vendors

State funds

State administered  
funds

# What is Fraud?

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- A knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment.
- Must Be:
  - Intentional
  - Relied On
- Examples: Billing, Payroll, and Expense Reimbursement Schemes



# Why Does Fraud Occur?



## 10-10-80 Rule

- 10% of employees will never steal
- 10% of employees will always steal
- 80% of employees might steal



I found fraud...now what?



# When do I report fraud?

When you have a reasonable suspicion fraud has occurred, for example:

- You discover an employment verification form on an office fax machine related to an unknown employee from another department.
- A routine audit or report identifies discrepancies with employee-submitted travel/expenditure reimbursements and/or purchase card use.
- A vendor contacts your office claiming they have not received payment in two months, and you discover their banking information was changed around that time.

NOT:

- After you have questioned the employee
- After you conduct an after-hours search of the employee's cubicle





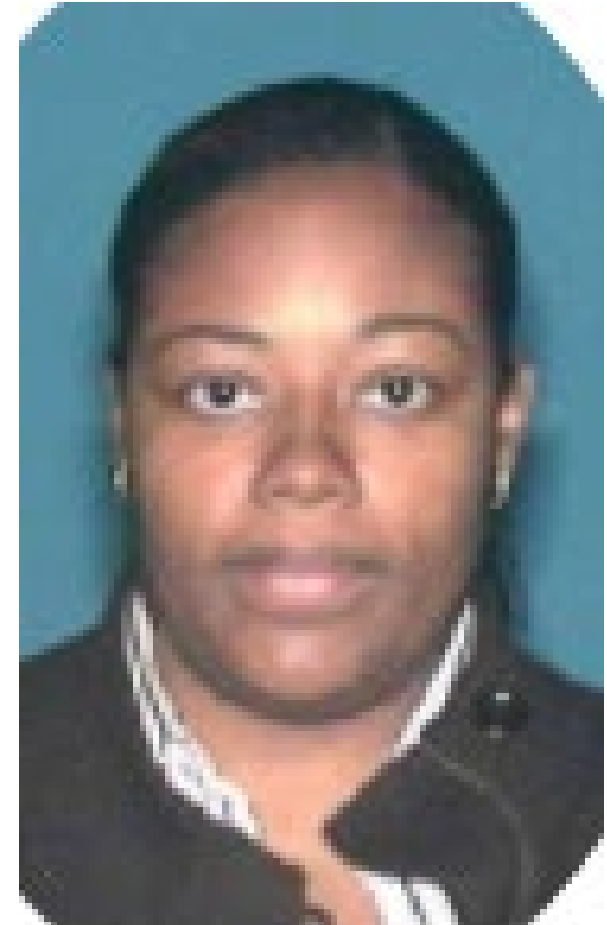
## Department of Public Health CFO - Dionne Denson

- Oversaw department's budget of \$260M
- Ensured compliance with all applicable regulations governing the use of taxpayer dollars
- Oversaw employee salary increases
- Direct supervisor to CIO, Stewart Weaver
- Admitted to a personal relationship with Weaver beginning in February 2017
- Both Denson and Weaver failed to disclose their relationship
- Admitted to sending emails to DPH HR Workforce Manager wherein she attempted to influence the hiring of Weaver and Weaver's salary
- Weaver was one of the highest paid state government CIOs in the nation
- Denson resigned upon questioning and Weaver was terminated

# Department of Juvenile Justice – Natasha Bray

# Department Juvenile Justice Fleet Employee – Natasha Bray

- 18-year tenure with the state
- Highly trusted
- Pled guilty to racketeering
- Submitted and approved falsified invoices for payment to a fictitious shell company, Lowes Enterprise, that she created with her husband
- Between 2014 and 2017 embezzled more than \$200K
- Sentenced to 10 years probation, 90 days in jail, and restitution of \$222K
- OIG identified a failure in storage of financial data backups which likely would have increased loss total an additional \$500k



**VENDOR MANAGEMENT FORM (PeopleSoft Financial System)**

The initiating Agency will submit this form to the Vendor Management Group for verification and approval. Agency must complete section 5 of the form to obtain approval.

**SECTION 1 – VENDOR IDENTIFICATION (COMPLETE ALL APPLICABLE FIELDS)**VENDOR NUMBER: 0000357584      FEI/SSN/EMP ID NUMBER: 203959185VENDOR NAME: Lowes Enterprise

PAYMENT ALT NAME: (IF CHECK IS TO BE PAYABLE IN A DIFFERENT NAME) \_\_\_\_\_

ADDRESS: P O Box 960492 ✓

ADDRESS CONT: \_\_\_\_\_

CITY: Riverdale      STATE: GA      ZIP CODE: 30296      COUNTRY: \_\_\_\_\_PHONE NUMBER: (404) 808-6185      FAX NUMBER: \_\_\_\_\_EMAIL: lowesenterprise@me.com ✓**SECTION 2 – BANK ACCOUNT INFORMATION (ATTACH COPY OF VOIDED CHECK)**ROUTING #: 061000227      BANK ACCOUNT #: 1388423780 Check here if General Bank Account can be used by ALL State of Georgia agencies making payments Check here if this account can only be used for a SPECIFIC purpose \_\_\_\_\_

(Indicate specific purpose for which this account can be used)

I authorize the State of Georgia to deposit payment for goods or services received into the provided bank account by the Automated Clearing House (ACH). I further acknowledge that this agreement is in full effect until such time as changes to the bank account information are submitted in writing by the vendor or individual named above. I understand it is the sole responsibility of the vendor or individual to notify the State of Georgia of any changes to the bank account information.

Lowes Enterprise

(Vendor Printed Name)

[Signature] Agent

(Vendor Signature)

2-2-15

(Date)

**SECTION 3 – SPECIFY TYPE OF ACTION (CHECK ALL THAT APPLY)**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> New Vendor                  | <input type="checkbox"/> Employee                    | <input checked="" type="checkbox"/> T030 Code ✓?              |
| <input type="checkbox"/> Classification Change       | <input type="checkbox"/> Add address                 | <input type="checkbox"/> FEI/TIN Change**                     |
| <input type="checkbox"/> Name Change**               | <input type="checkbox"/> Change of Address Address # | <input type="checkbox"/> Right of Way Purchase                |
| <input type="checkbox"/> Vendor Deactivation         | <input type="checkbox"/> First Anywhere Vendor       | <input type="checkbox"/> Other (provide details in Section 4) |
| <input checked="" type="checkbox"/> Bank Account Add | <input type="checkbox"/> Bank Account Change         | <input type="checkbox"/> Bank Account Delete                  |

Documentation for Vendor Name/TIN changes must include at least one of the following: IRS documentation (i.e. documents, T1) or similar letter (i.e.), Correspondence from Secretary of State's office re registration change OR a newly completed W-9 form provided by the vendor.

**SIC CODES (CHECK ALL THAT APPLY)**

- |  |  |   |   |   |
|--|--|---|---|---|
| <input type="checkbox"/> Small Business    | <input type="checkbox"/> Women Owned                 | <input type="checkbox"/> Minority Business Enterprise | <input type="checkbox"/> African American | <input type="checkbox"/> Asian American   |
| <input type="checkbox"/> GA Based Business | <input type="checkbox"/> Minority Business Certified | <input type="checkbox"/> Hispanic/Latino              | <input type="checkbox"/> Native American  | <input type="checkbox"/> Pacific Islander |

**SECTION 4 – ADDITIONAL COMMENTS****SECTION 5 – STATE OF GEORGIA AGENCY CONTACT INFORMATION (OFFICE USE ONLY)**Requestor Name: \_\_\_\_\_ Agency BUN: H11182 Date: 02-19-15Email: \_\_\_\_\_ Phone: 404-808-6185 Fax #: \_\_\_\_\_

Summary | Related Documents | Invoice Information | Payments | Voucher Attributes | Error Summary

|                     |                 |                 |                |
|---------------------|-----------------|-----------------|----------------|
| Business Unit:      | [REDACTED]      | Invoice Date:   | 12/05/2014     |
| Voucher ID:         | [REDACTED]      | Invoice No:     | 102467         |
| Voucher Style:      | Regular         | Invoice Total:  | 1,317.87 USD   |
| Contract ID:        |                 |                 |                |
| Vendor Name:        | [REDACTED]      | Pay Terms:      | Net 30         |
|                     |                 | Voucher Source: | Online         |
| Entry Status:       | Postable        | Origin:         | ONL            |
| Match Status:       | No Match        | Created:        |                |
| Approval Status:    | Approved        | Created By:     | [REDACTED]     |
| Post Status:        | Posted          | Modified:       | [REDACTED]     |
|                     |                 | Modified By:    | [REDACTED]     |
| Doc Tol Status:     | Valid           | ERS Type:       | Not Applicable |
| Budget Status:      | Valid           | Close Status:   | Open           |
| Budget Misc Status: | Valid           |                 |                |
| View Related        | Payment Inquiry | Go              |                |



Save | Return to Search | Notify | Refresh

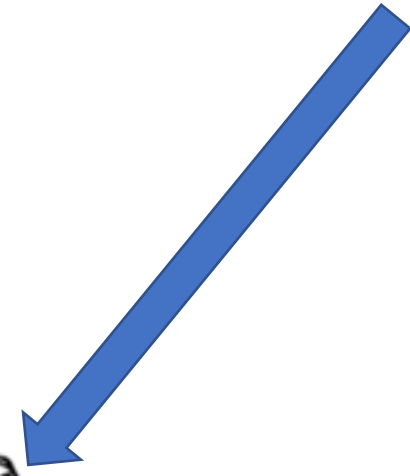


INVOICE NUMBER: 102467  
INVOICE DATE: 11/28/2014

BILL TO:



| DATE                        | QTY | DESCRIPTION            | CHARGE   |
|-----------------------------|-----|------------------------|----------|
| 11/03/2014                  | 7   | SEDAN DETAIL W/RAINX   | 321.93   |
|                             | 2   | VAN DETAIL W/RAINX     | 151.98   |
| 11/13/2014                  | 3   | SEDAN DETAIL W/RAINX   | 137.97   |
|                             | 8   | SEDAN DETAIL           | 320.00   |
|                             | 1   | VAN DETAIL W/RAINX     | 75.99    |
| 11/24/2014                  | 6   | SEDAN DETAIL           | 240.00   |
|                             | 1   | VAN DETAIL             | 70.00    |
|                             |     |                        |          |
|                             |     |                        |          |
| Thank you for your Business |     | Please Pay This Amount | 1,317.87 |



## New Account Information

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New Deposit Account(s) Only

New Deposit Account(s) and Business Credit Card

Account 1 Product Name: Gold Business Services Package Purpose of Account 1: General Operating Account

COID: 297 Product: DDA Account Number: [REDACTED] Opening Deposit: \$1,300.00 Type of Funds: CACK

Account 2 Product Name: Business Market Rate Savings Purpose of Account 2: Savings

COID: 297 Product: DDA Account Number: [REDACTED] Opening Deposit: \$100.00 Type of Funds: CACK

New Account Kit: b20141029-0009303101 Checking/Savings Bonus Offer Available: NO

## Related Customer Information

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Customer 1 Name: [REDACTED] Account Relationship: Sole Owner

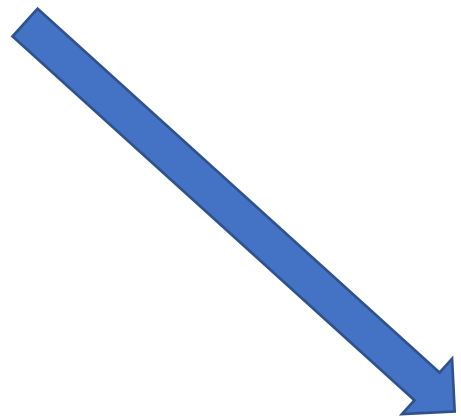
Enterprise Customer Number (ECN): 177390861525117

Customer 2 Name: [REDACTED] Account Relationship: Associated Party

Enterprise Customer Number (ECN): 595375442005415

## Checking/Savings Statement Mailing Information

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# Contact Us

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404- 656-7924

