



INSPECTOR GENERAL REPORT

2009-04-0073

May 4, 2009

OFBCI REVIEW

Inspector General David O. Thomas reports as follows:

This case involves an inspection of the Office of Faith Based and Community Initiatives (OFBCI) as a follow-up to the State Board of Accounts (SBOA) compliance review.

The SBOA filed a public report (B31802) on OFBCI which included a review comment indicating that employee attendance reports were signed or dated prior to the last day of the pay period, in violation of SBOA *Accounting and Uniform Compliance guidelines Manual for State and Quasi Agencies, Chapter 9.*

Employee Attendance Reports (“A-4’s”) are to be signed and dated by the employee not prior to the last day worked in the pay period. *Id.*

The Office of the Inspector General (OIG) is “responsible for addressing fraud, waste, abuse, and wrongdoing in agencies,” IC 4-2-7-2(b), and is charged to “provide advice to an agency on developing, implementing, and enforcing policies and procedures to prevent or reduce the risk of fraudulent or wrongful acts within the agency”. IC 4-2-7-3(8).

In this capacity, the OIG investigated whether there had been compliance by the OFBCI with the SBOA finding.

An initial meeting occurred with the OFBCI Director, and on April 29, 2009, an inspection occurred at the OFBCI. The A-4's were reviewed on site within the agency and were found to be in two binders. The A-4's were categorized chronologically. Eleven (11) of the A-4's after the date of February 29, 2008, this being the last date of the review by the SBOA, were chosen at random and reviewed for compliance regarding the dating and signatures as addressed previously by the SBOA.

All eleven were found to be proper and in compliance with the dating and signature requirements in SBOA *Accounting and Uniform Compliance guidelines Manual for State and Quasi Agencies, Chapter 9*.

This finding was discussed with the agency, and having found compliance with the SBOA review comment dated February 29, 2008, this investigation was closed.

Dated this 4th day of May, 2009.



David O. Thomas, Inspector General