



What's Your Fraud IQ?

2023 Auditors Annual Fall Conference

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What happens when there is Fraud or Misappropriation??

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Get Help



**IT
Department**



Bank



**Law
Enforcement**



**State Board
of Accounts**

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IC 5-11-1-27(j)



All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts.

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Information Needed



- Situation Details
 - Identity if known
 - Amount
 - How it occurred
 - Changes Implemented



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SBOA Follow up



- Discuss the internal control weakness that contributed to the situation.
- What recommendations we may have to correct
- Work with Law Enforcement



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How to Notify us



1. Call us: (317) 232-2512
2. Email us: Counties@sboa.in.gov
3. Use the online portal:
<https://www.in.gov/sboa/about-us/contact-us/fraud-reporting-form/>



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Contact Us

Gov't Technical Assistance & Compliance
Directors for Counties

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Ricci Hofherr
Staci Byrns

Phone: (317) 232-2512
Email: Counties@sboa.in.gov

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