



INVESTIGATIVE REPORT

Lori Torres, Inspector General

OFFICE: INDIANA STATE EXECUTIVE BRANCH AGENCIES
TITLE: COMPUTER THEFT
CASE ID: 2020-06-0191
DATE: July 16, 2020

The Inspector General's Chief Legal Counsel, Tiffany Mulligan, reports as follows:

The Indiana General Assembly charged the Office of Inspector General (OIG) with addressing fraud, waste, abuse and wrongdoing in the executive branch of state government. Ind. Code §4-2-7-2(b). The OIG investigates criminal activity and ethics violations by state workers. Ind. Code §4-2-7-3(3). The OIG also assists other law enforcement efforts and coordinates investigations. Ind. Code §4-2-7-3. The OIG may recommend policies and carry out other activities designed to deter, detect and eradicate fraud, waste, abuse, mismanagement and misconduct in the state government. Ind. Code §4-2-7-3(2).

The Indiana State Board of Accounts (SBOA) publishes the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies (Manual)¹. The Manual includes a chapter on Accounting for Capital Assets, which provides guidance to state agencies on how they should maintain capital asset records and account for such assets for financial reporting purposes. This chapter advises state agencies to report any stolen or suspected stolen assets to the Capitol Police and to the OIG prior to the agency retiring the asset.

In fiscal year 2019-2020, the OIG received five reports of state laptops being stolen from employees of three different state agencies. In all but one of these cases, the laptops were stolen

¹ The Manual can be accessed through SBOA's Website: <https://www.in.gov/sboa/4447.htm>.

prior to 2020, and police reports were filed at the time that the laptops went missing. The OIG did not open an investigation into these cases because of the length of time that had passed since the laptops were stolen and because police reports had already been filed in each case. In the fifth case, the laptop went missing in March of 2020. The OIG assisted the Capitol Police in investigating this case, recovering the laptop and published an Inspector General Investigative Report outlining its findings². In four of the five cases, the state laptops were stolen out of the state employees' vehicles.

The OIG recognizes that now, more than ever, state employees are taking state laptops and other state property home to perform work outside of the office. The OIG reminds state employees to secure their state laptops, as well as all other state property, when the property is not in their immediate possession. As the Indiana Office of Technology (IOT) advises, state employees should avoid leaving state laptops unattended in their vehicles. IOT provides additional advice for protecting state computers on their website: <https://www.in.gov/iot/security/matters-of-interest/>.

Furthermore, the OIG reminds state executive branch agencies of their responsibility to report stolen state assets to the Capitol Police and the OIG in a timely manner and in accordance with the Manual. This will help State executive branch ensure that the State is maintaining proper controls over its capital assets.

Dated: July 16, 2020

APPROVED BY:



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² The Inspector General Investigative Report for this case can be found on the OIG website at: https://www.in.gov/ig/files/2020-03-0080%20SBA%20Theft%20of%20State%20Property_PUBLIC.pdf.