2016
College & University Auditors of Virginia Conference

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State Inspector General
OSIG ACTIVITIES

- Performance Reviews
- State Fraud, Waste and Abuse Hotline
- Investigations
- Internal Audit Oversight
- OSIG Survey
- Legislation
- FOIA Records
Improving our Performance Review Process
- Review vs Audit
- Revamping our audit approach
- Yellow Book
- Narrowing scope of projects
PERFORMANCE REVIEWS

• 7 Performance Reviews Completed
• 9 Performance Reviews in Progress
PERFORMANCE REVIEWS

COMMON AUDIT AREAS

• Investment in STEM
• Performance Monitoring of Start up Packages
• Use of Technology
• Outsourcing vs Insourcing
• Centralization vs Decentralization
<table>
<thead>
<tr>
<th></th>
<th>FY 2016 (through 3/31/16)</th>
<th>FY 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Inquiries to the Hotline</td>
<td>893</td>
<td>1055</td>
</tr>
<tr>
<td>Total Cases Assigned for Investigation</td>
<td>378 (42%)</td>
<td>511 (48%)</td>
</tr>
<tr>
<td>Total Cases Closed for the Period</td>
<td>282</td>
<td>333</td>
</tr>
<tr>
<td>Total Cases Open at end of Period</td>
<td>122</td>
<td>105</td>
</tr>
</tbody>
</table>
# State Fraud, Waste and Abuse Hotline

<table>
<thead>
<tr>
<th>Types of Cases Closed Out</th>
<th>FY 2016 (as of 3/31/16)</th>
<th>FY 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cases Substantiated During the Period</td>
<td>49 (17%)</td>
<td>75 (22%)</td>
</tr>
<tr>
<td>Cases Unsubstantiated but Recommendations Made</td>
<td>46 (16%)</td>
<td>56 (17%)</td>
</tr>
<tr>
<td>Cases Unsubstantiated During the Period</td>
<td>150 (53%)</td>
<td>159 (48%)</td>
</tr>
<tr>
<td>Cases Referred to Other Agencies</td>
<td>37 (13%)</td>
<td>43 (13%)</td>
</tr>
</tbody>
</table>
STATE FRAUD, WASTE AND ABUSE HOTLINE

FY 2016

- Up to 60 Days: 60
- 61 to 90 Days: 10
- 91 to 120 Days: 20
- 121 to 180 Days: 30
- 181 and over: 40

FY 2015

- Up to 60 Days: 40
- 61 to 90 Days: 10
- 91 to 120 Days: 20
- 121 to 180 Days: 30
- 181 and over: 40
INVESTIGATIONS

• Types of cases in Higher Ed
  • Procurement/contract fraud
  • Misappropriations
  • Conflict of interest
  • Fraud
  • Policy Violations
  • Abuse of Authority
INVESTIGATIONS

- Point of Contact Initiative
- Small Purchase Charge Card Review
Findings Database

- Analysis of findings
  - Category
  - Agency
  - Higher education
  - % of recommendations implemented
- Benchmarking
- OSIG Alerts
OSIG Survey

- Sent to all Executive Branch Agencies
- Purpose: Identify all audit/investigative functions
  - Collaboration
  - Eliminate duplication
  - Understand processes available to citizens
House Bill 778: Fraud and Abuse Whistle Blower Protection Act
House Bill 760: APA Commonwealth Data Point
House Bill 817: FOIA Rules of Redaction
Senate Bill 294: State Officers and Employees, retaliatory actions
House Bill 1202: Lean Government Initiative
FOIA Records

- House Joint Resolution 96
- Records Subcommittee Meeting
- APA/JLARC reviewing current exemption
Questions?