FIGHTING FRAUD

Brandi Pritchard, CFE

October 14, 2026

1

1

About SAO



State Auditor
Pat McCarthy

- Non Audit Services
  - Center for Government Innovation
  - Technical Support
- Audit Services
  - Performance & IT Audit
  - Special Investigations
  - State & Local Audit

Office of the Washington State Auditor

2

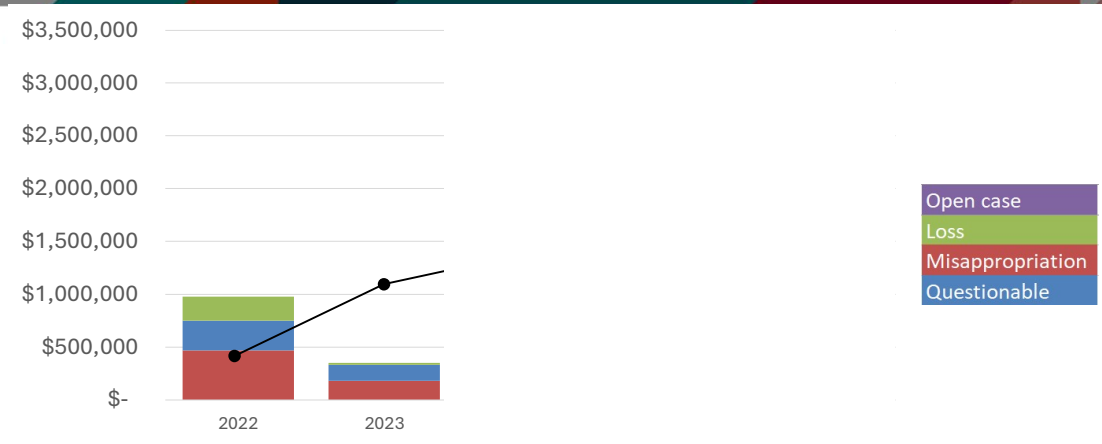
2

Three themes in Washington government cases



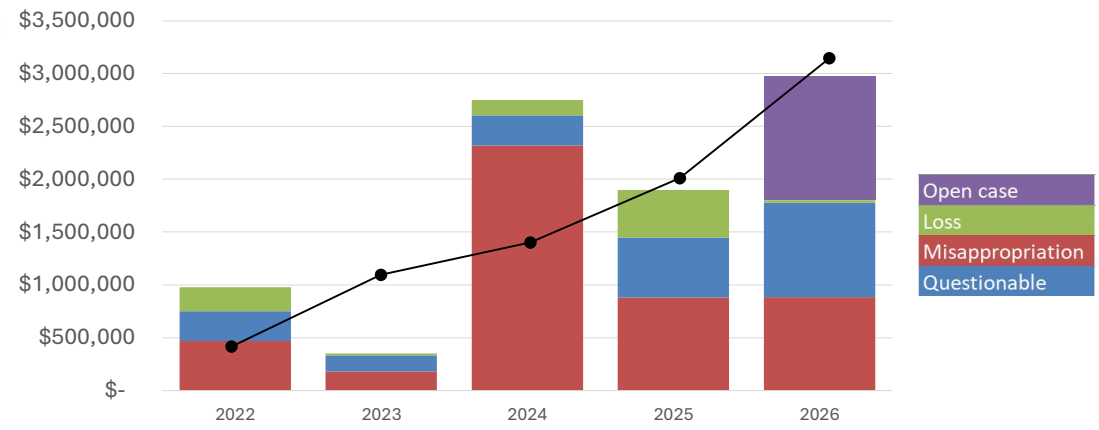
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Big Dollars



4

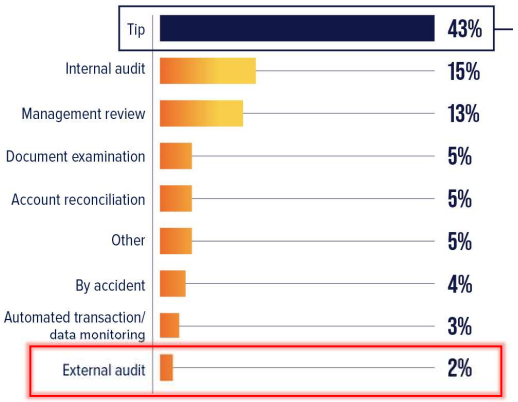
Big Dollars



5

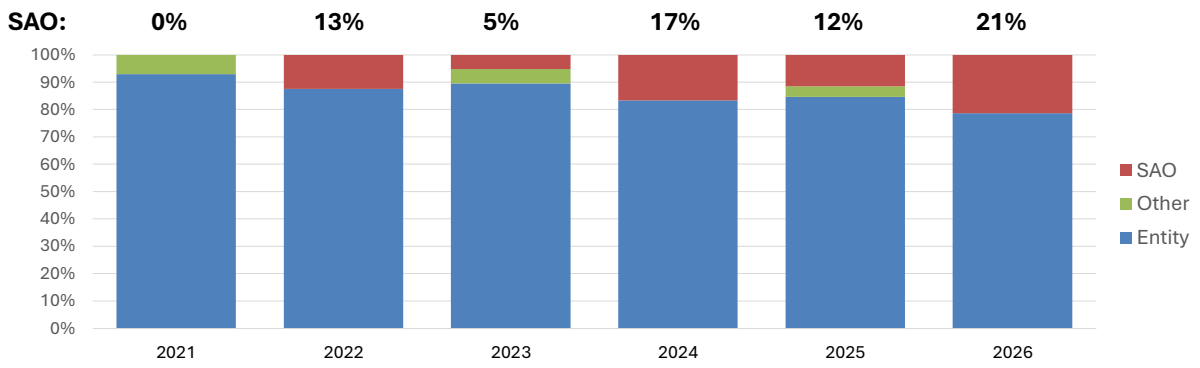
Detection Method

The 2026 ACFE Report to Nations on Occupational Fraud showed external audits find 2% of fraud cases



6

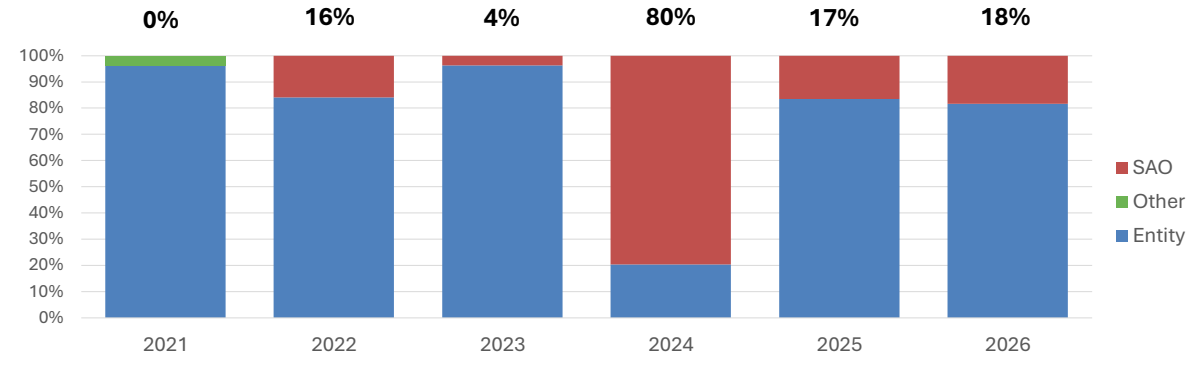
Detection - Counts



Only showing cases that resulted in a fraud investigation report

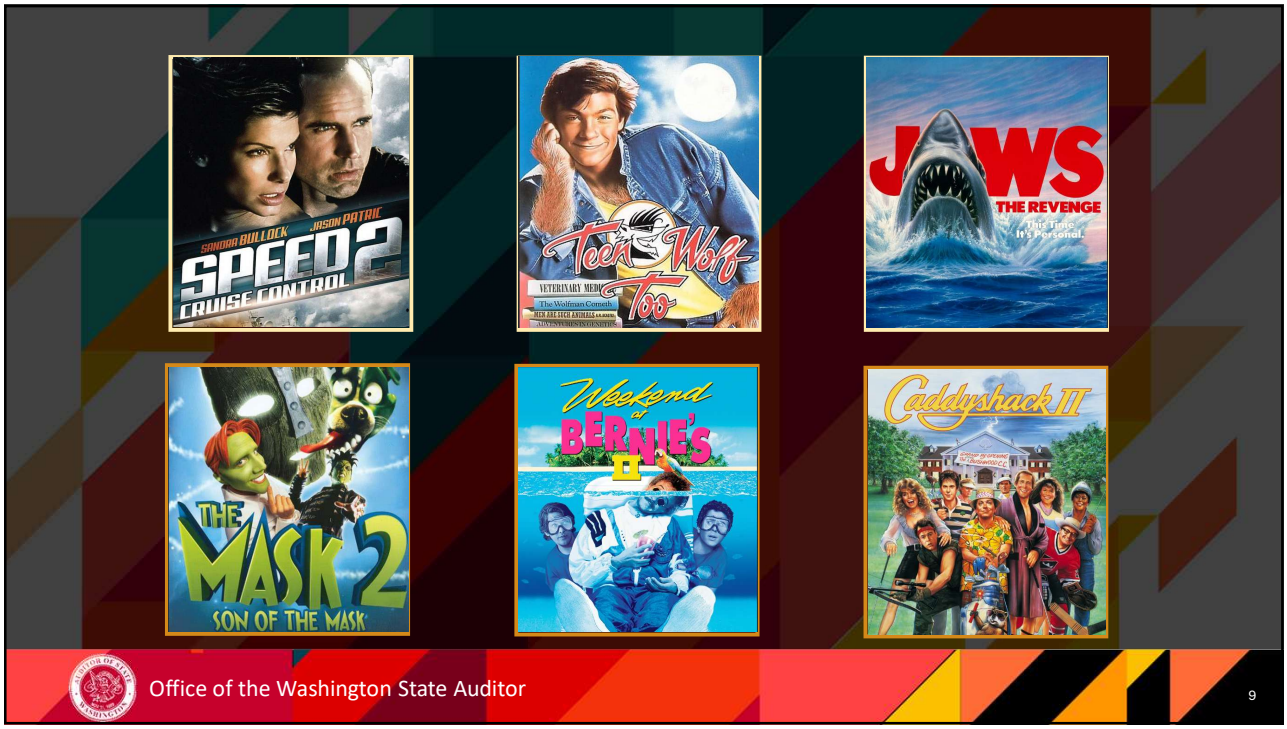
7

Dollar amount of confirmed misappropriation



Only showing cases that resulted in a fraud investigation report

8


SANDRA BULLOCK
JASON PATRIC
SPEED 2
CRUISE CONTROL
Teen Wolf Too
VETERINARY MEDICINE
The Wolfman Cometh
JAWS
THE REVENGE
This Time It's Personal.
THE MASK 2
SON OF THE MASK
Weekend at BERNIE'S II
Caddyshack II
Office of the Washington State Auditor
9

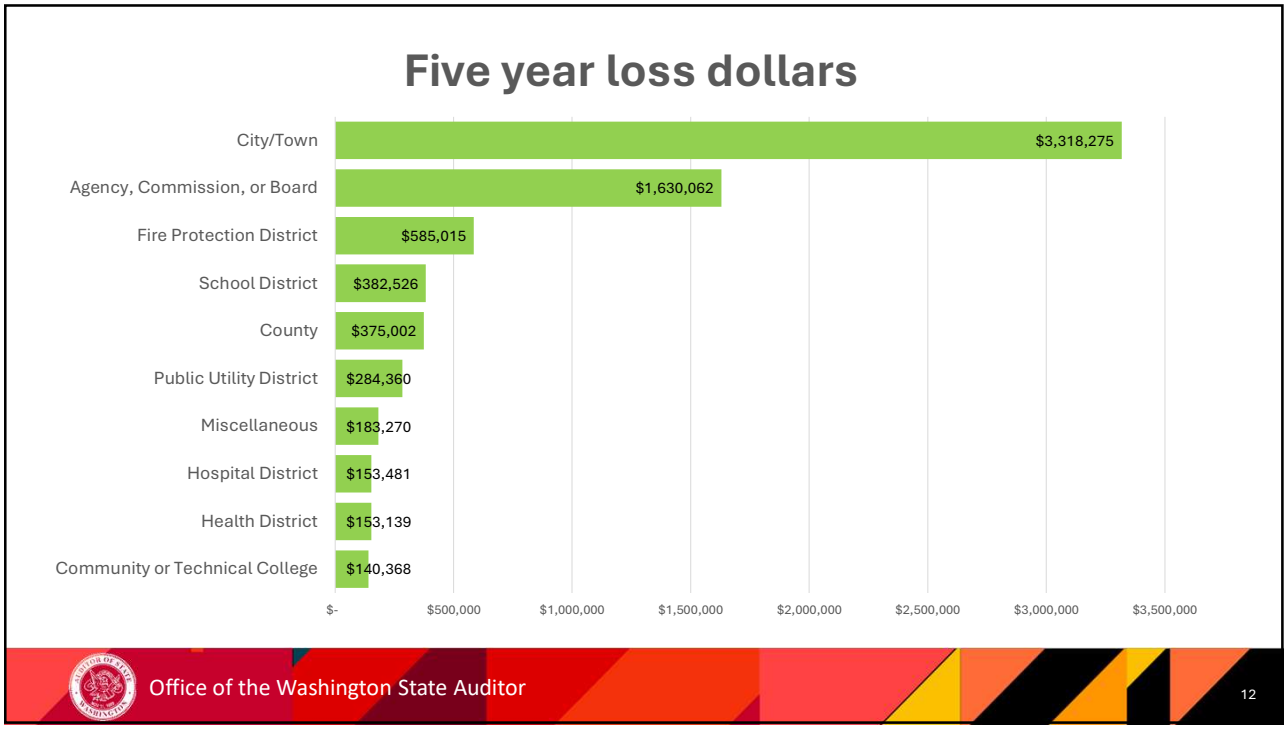
9


Office of the Washington State Auditor
Pat McCarthy
Fraud Investigation Report
Government
For the investigation period January 1, 2024
Published
Report No.
Scan to see another great way we're helping advance #GoodGovernment
Government
Position
Person
Control Weakness – oversight
Control weakness – statement review
Office of the Washington State Auditor
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Published
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10

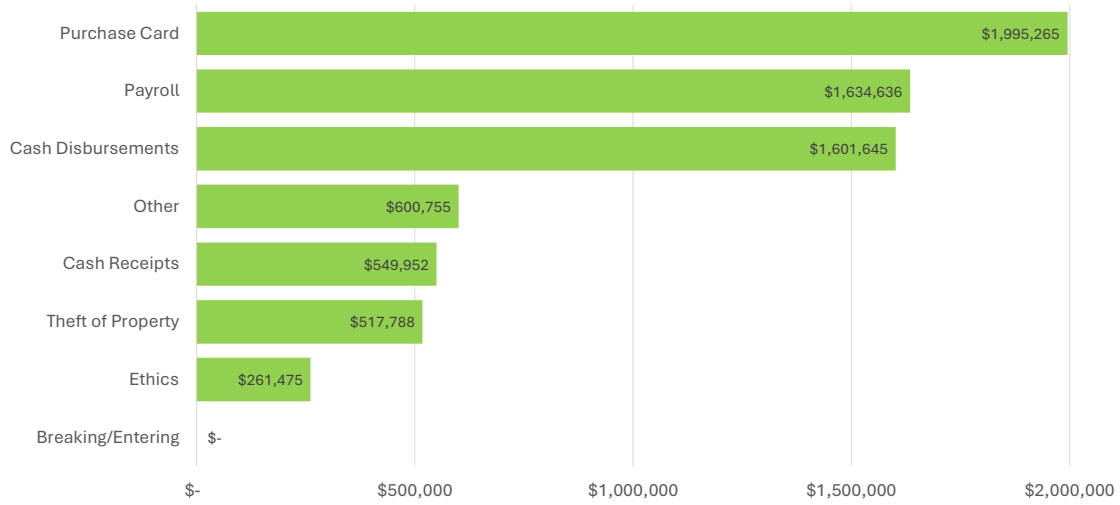
Theme 1	Theme 2	Theme 3
Big dollars	Low detection for high dollars	Sequels

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12

Losses by category



13

Agenda

01

Case study:
Office of Administrative Hearings

02

Case study:
City of Morton

03

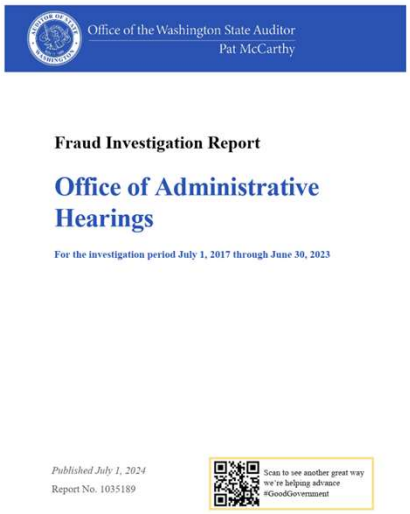
The trust trap

04

Resources

14

Case study: Office of Administrative Hearings



15

$878,115
Misappropriation

$4,933
Questionable

Case facts

Loss Period: June 2019 – May 2023

Subject: Management Analyst

Detection: SAO Audit

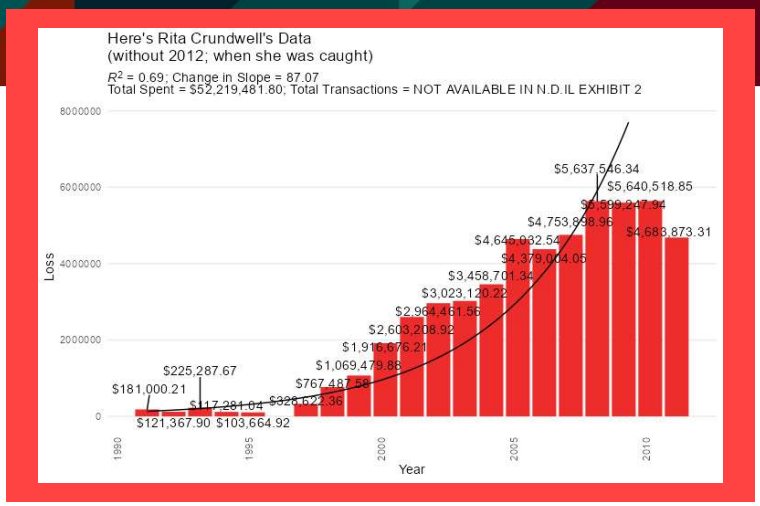
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Exponential growth



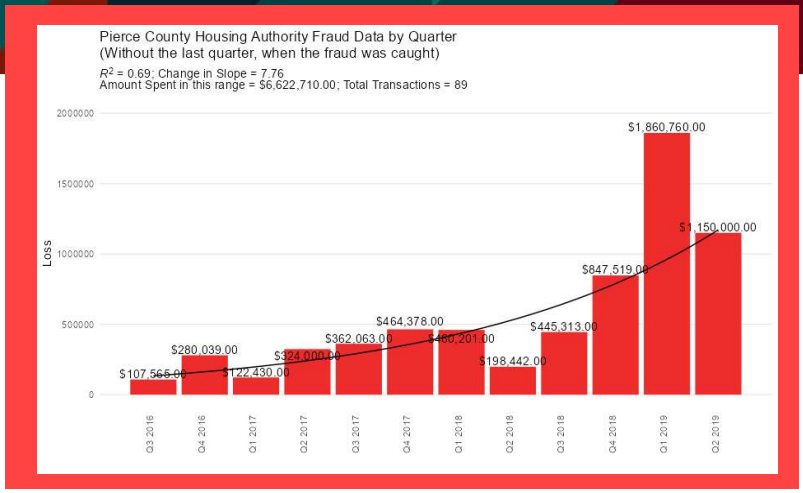
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Exponential growth



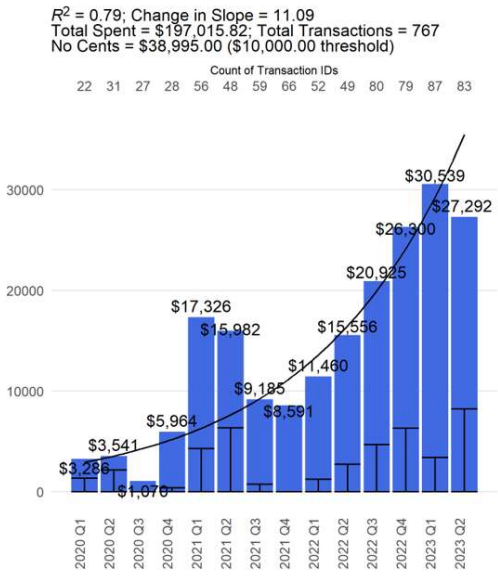
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Exponential growth



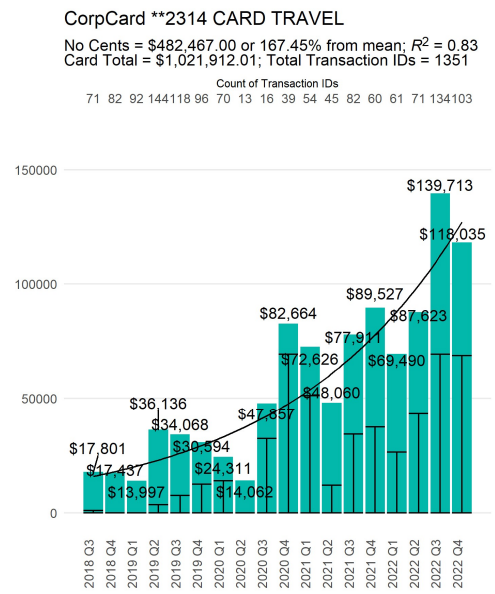
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P-card and exponential growth



20

Results

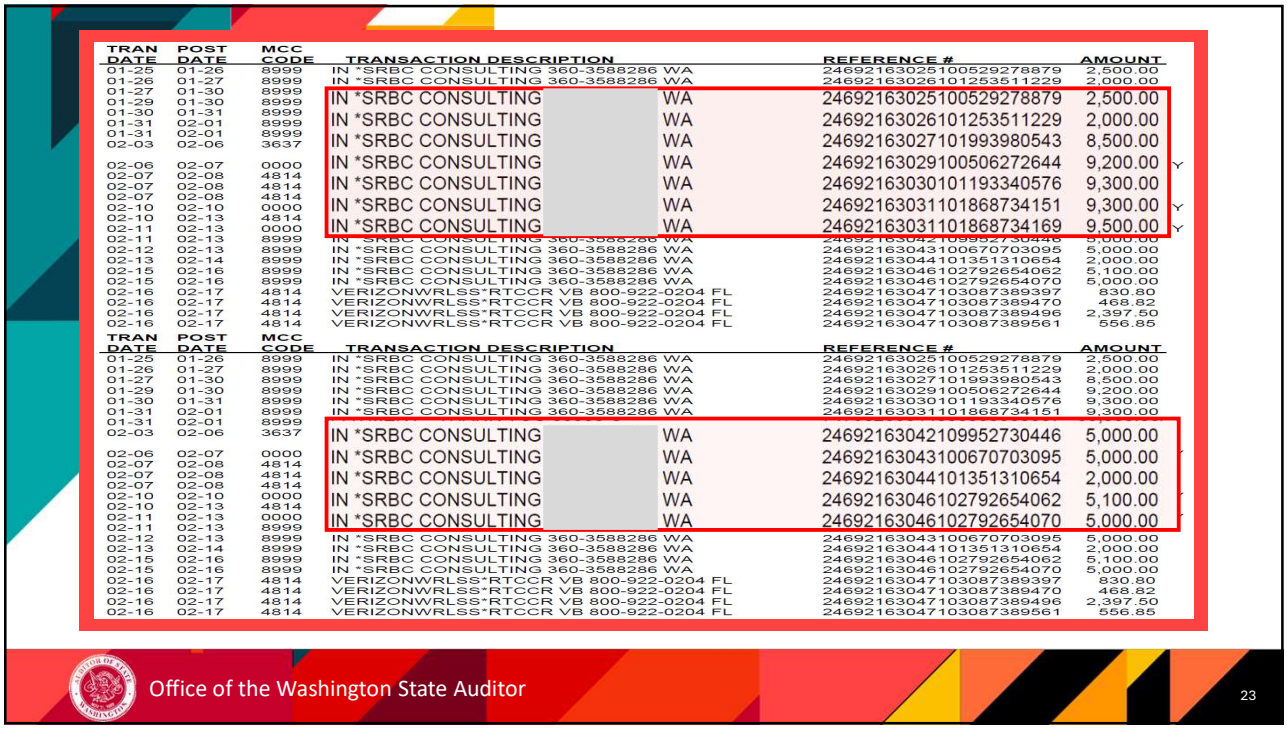


21

Asking OAH for support



22



TRAN DATE	POST DATE	MCC CODE	TRANSACTION DESCRIPTION	REFERENCE #	AMOUNT
01-25	01-26	8999	IN *SRBC CONSULTING 360-3588286 WA	24692163025100529278879	2,500.00
01-26	01-27	8999	IN *SRBC CONSULTING 360-3588286 WA	24692163026101253511229	2,000.00
01-27	01-30	8999	IN *SRBC CONSULTING WA	24692163025100529278879	2,500.00
01-29	01-30	8999	IN *SRBC CONSULTING WA	24692163026101253511229	2,000.00
01-30	01-31	8999	IN *SRBC CONSULTING WA	24692163027101993980543	8,500.00
01-31	02-01	8999	IN *SRBC CONSULTING WA	24692163029100506272644	9,200.00
01-31	02-01	8999	IN *SRBC CONSULTING WA	24692163030101193340576	9,300.00
02-03	02-06	3637	IN *SRBC CONSULTING WA	24692163031101868734151	9,300.00
02-06	02-07	0000	IN *SRBC CONSULTING WA	24692163031101868734169	9,500.00
02-07	02-08	4814	IN *SRBC CONSULTING 360-3588286 WA	24692163042109952730446	5,000.00
02-07	02-08	4814	IN *SRBC CONSULTING 360-3588286 WA	24692163043100670703095	5,000.00
02-07	02-08	4814	IN *SRBC CONSULTING 360-3588286 WA	24692163044101351310654	2,000.00
02-10	02-10	0000	IN *SRBC CONSULTING 360-3588286 WA	24692163046102792654062	5,100.00
02-10	02-13	4814	IN *SRBC CONSULTING 360-3588286 WA	24692163046102792654070	5,000.00
02-11	02-13	0000	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	24692163047103087389397	830.80
02-11	02-13	8999	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	24692163047103087389470	468.82
02-12	02-13	8999	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	24692163047103087389496	2,397.50
02-13	02-14	8999	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	24692163047103087389561	556.85
02-15	02-16	8999			
02-16	02-17	4814			
02-16	02-17	4814			
02-16	02-17	4814			
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02-11	02-13	0000			
02-11	02-13	8999			
02-12	02-13	8999	IN *SRBC CONSULTING 360-3588286 WA	24692163043100670703095	5,000.00
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02-15	02-16	8999	IN *SRBC CONSULTING 360-3588286 WA	24692163046102792654070	5,000.00
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02-16	02-17	4814	VERIZONWRLSS*RTCCR VB 800-922-0204 FL	24692163047103087389561	556.85

23

Asking OAH for support

Purchase card vendors
SQ* RCC Professional
SQ*Soundage
SQ*Fourcourners
IN*SRBC Consulting

SQ = Payment through Square

IN = Payment through Intuit

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Department of Revenue records

License Information:

Entity name:	PING, RANDALL MATTHEW
Business name:	SRBC CONSULTING
Entity type:	Sole Proprietor
UBI #:	
Business ID:	001
Location ID:	0001
Location:	Closed
Location address:	SHELTON WA 98584
Mailing address:	
Excise tax and reseller permit status:	Click here

Governing People *May include governing people not registered with Secretary of State*

Governing people	Title
PING, RANDALL MATTHEW	

25

Misappropriation

Type:	2019	2020	2021	2022	2023	Total
Business 1	$29,380	$0	$0	$0	$0	**$29,380**
Business 2	$18,100	$238,283	$0	$0	$0	**$256,383**
Business 3	$0	$10,000	$35,943	$0	$0	**$45,943**
Business 4	$0	$0	$56,800	$289,951	$182,300	**$529,051**
Personal use of cards	$4,423	$3,203	$3,831	$3,841	$2,061	**$17,359**
Total	**$51,903**	**$251,485**	**$96,574**	**$293,792**	**$184,361**	**$878,115**

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Control weaknesses

Subject had improper access to the AFR system (upload and release batches)

Subject presented partial activity reports, rather than actual monthly statements

Only the subject could access the US Bank credit card portal

No one independently reviewed the subject's monthly card reconciliation

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Office of the Washington State Auditor
Pat McCarthy

Fraud Investigation Report

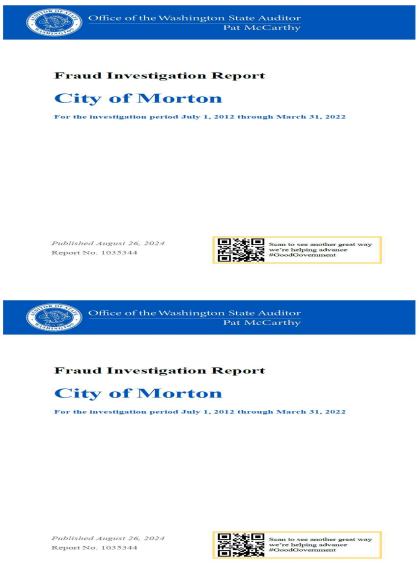
Office of Administrative Hearings

Outcome

- We issued our report in July 2024 and turned our workpapers over to the FBI
- Subject pled guilty in June 2025 to wire fraud and making and subscribing a false tax return
  - Sentenced to 18 months
  - Ordered to pay restitution of $1,118,362

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Case Study: City of Morton


Office of the Washington State Auditor
Pat McCarthy

Fraud Investigation Report

City of Morton

For the investigation period July 1, 2012 through March 31, 2022

Published August 26, 2024
Report No. 1033344

Scan to see another great way we're helping advance #GoodGovernment

Office of the Washington State Auditor
Pat McCarthy

Fraud Investigation Report

City of Morton

For the investigation period July 1, 2012 through March 31, 2022

Published August 26, 2024
Report No. 1033344

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$937,584
Misappropriation

$17,250
Questionable

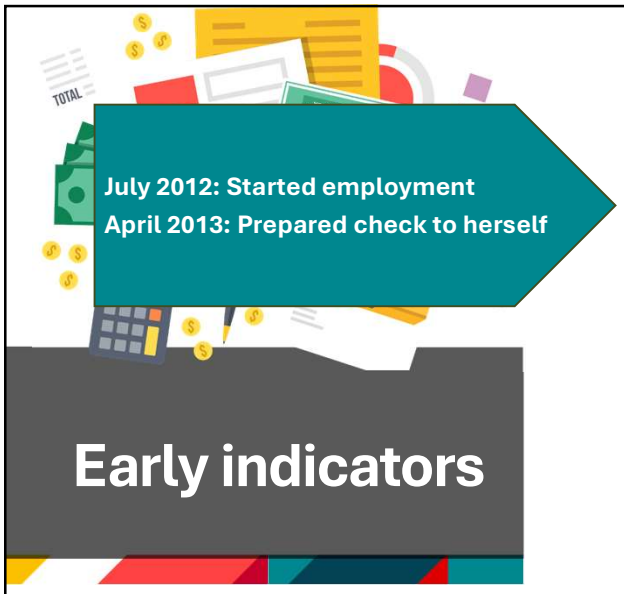
Case facts

Loss Period: February 2013 – December 2021

Subject: Clerk/Treasurer

Detection: SAO Audit

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Regular Audit in 2014

- In 2013, the Clerk/Treasurer prepared and authorized $2,400 check to herself
- In 2014, the Mayor wrote us a letter saying it was a "loan"

DRS Audit in 2020

- June 2019: Clerk/Treasurer withdrew retirement
- DRS notified the City
- City did not take action

Financial audit in 2022

Card Transactions/Withdrawals

Date	Description	Subtractions
02-16	Cash Withdrawal Terminal 597915 215 N Pearl Street Centralia WA Xxxxxxxxxxx	500.00
02-22	Cash Withdrawal Terminal 597544 9921 Highway 12 SW Rochester WA Xxxxxxxxxxx	500.00
02-23	Cash Withdrawal Terminal 597948 192 Adams Street Morton WA Xxxxxxxxxxx	480.00
Total Card Transactions/Withdrawals		**$1,480.00**

ATM	Checks	Cash deposits
Withdrawals 26 **Misappropriation** $10,506	…	…

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Awc
Awc Emp. Benefits Trust
AWC Employee Benefit Trust
Awc Rmsa
Pitney Bowes
Pitney Bowes Bank Inc Reserve Account
Ricoh USA Inc
Ricoh USA, Inc.

Checks

Vendor trends

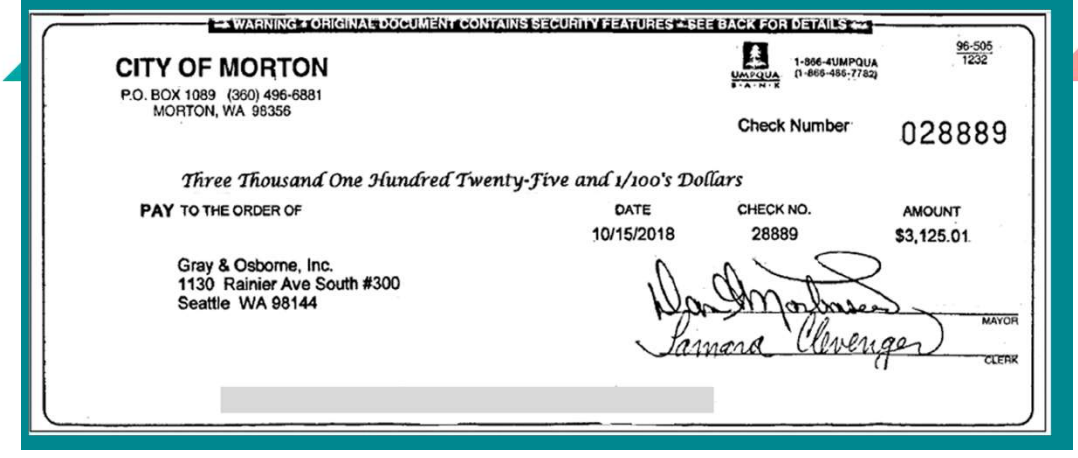
- Duplicate vendor names
- Multiple payments in the same timeframe
- Duplicate or similar invoice numbers
- Unusual transaction descriptions

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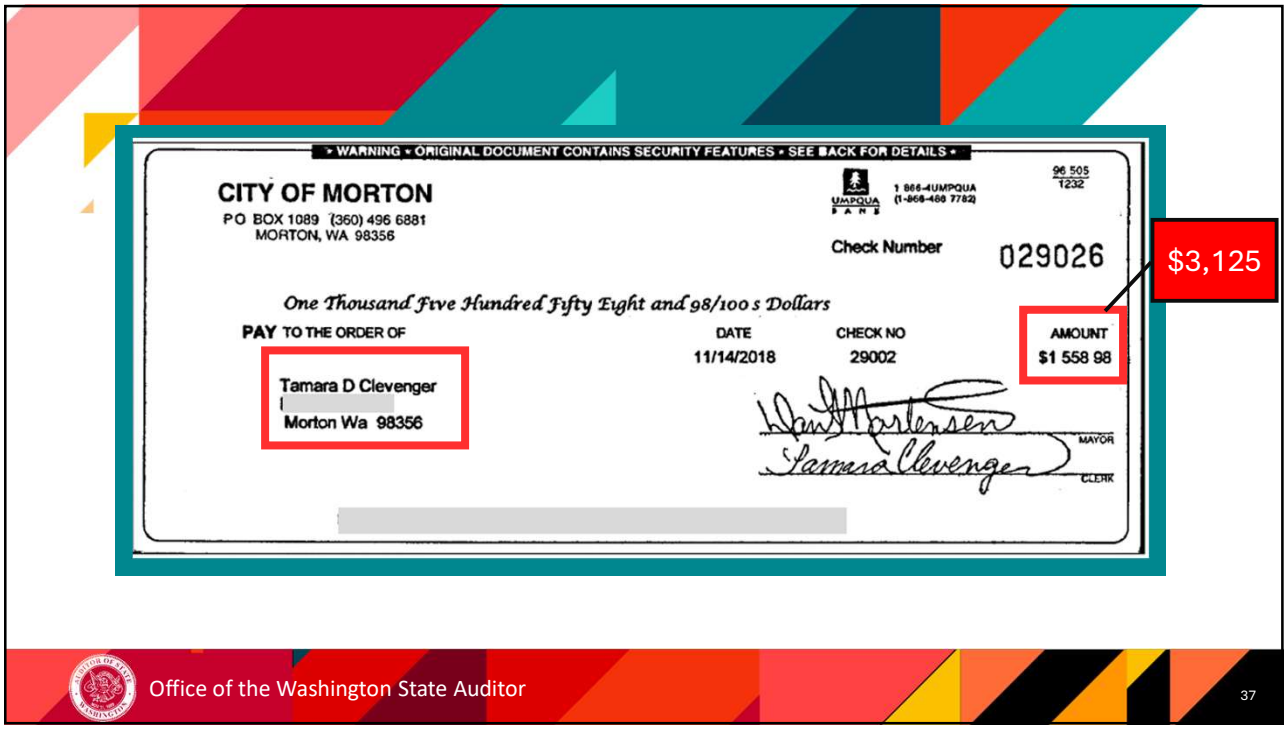
Example: Similar transaction reference

Print Date	Vendor	Description	Reference	Amount
10/15/2018	Gray & Osborne, Inc.	Engineer Ecology Project 53	proj 15004.00 inv 26	$3,125.01
11/20/2018	Gray & Osborne, Inc.	Engineer Ecology Project 53	15004.26	$3,125.01

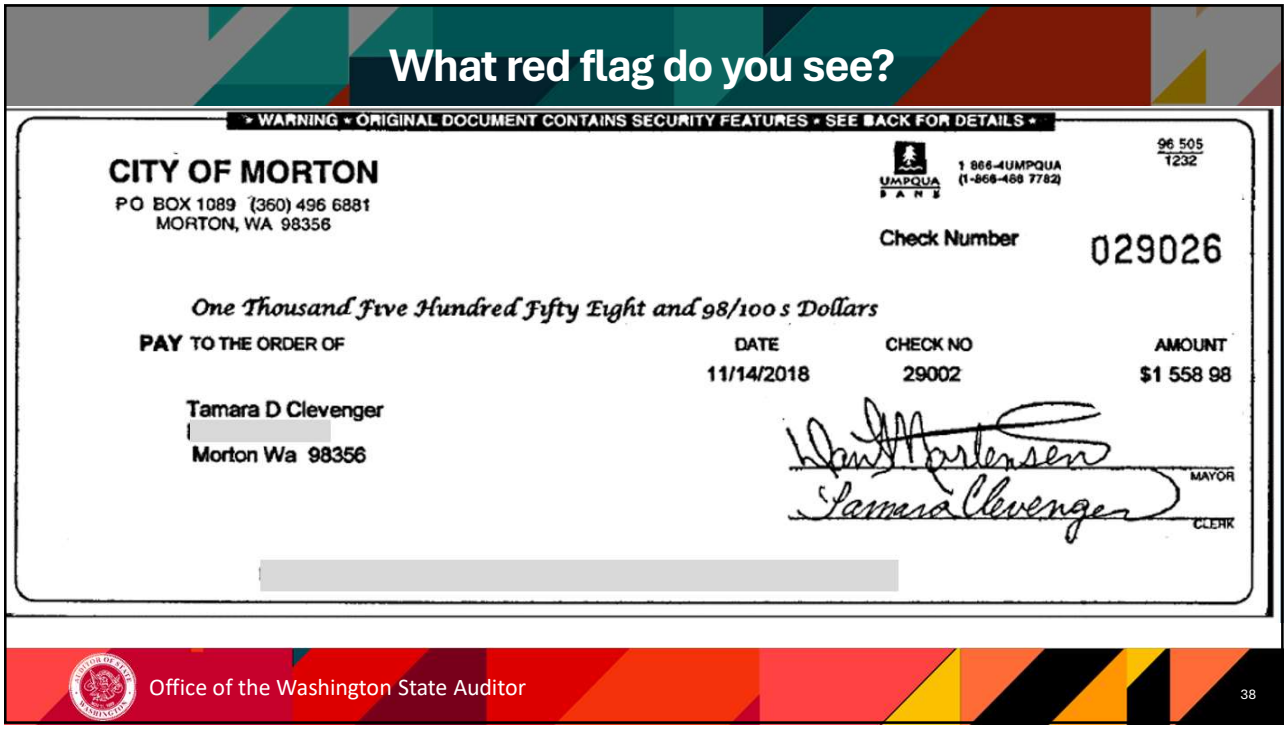
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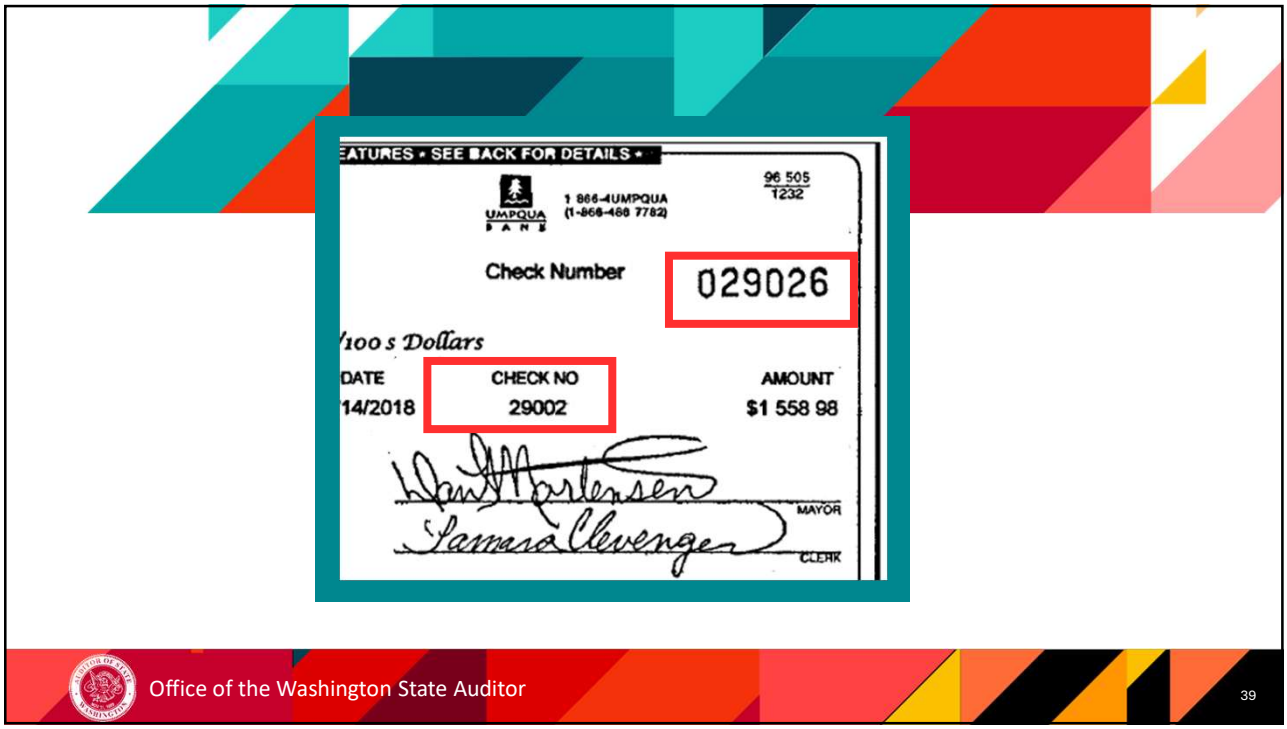
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PO BOX 1089 (360) 496 6881
MORTON, WA 98356
UMPQUA BANK
1 866-4UMPQUA
(1-866-486 7782)
96 505
1232
Check Number
029026
$3,125
One Thousand Five Hundred Fifty Eight and 98/100 s Dollars
PAY TO THE ORDER OF
DATE
CHECK NO
AMOUNT
11/14/2018
29002
$1 558 98
Tamara D Clevenger
Morton Wa 98356
MAYOR
CLERK
Office of the Washington State Auditor
37

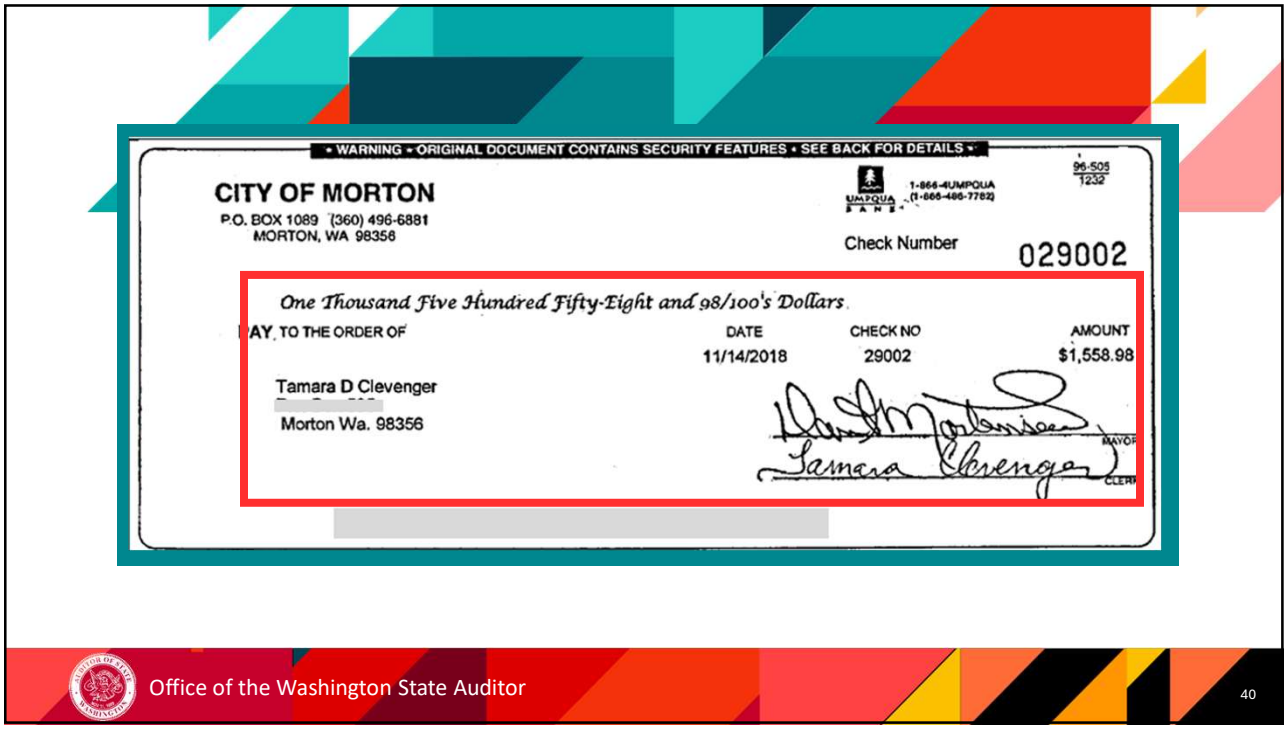
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What red flag do you see?
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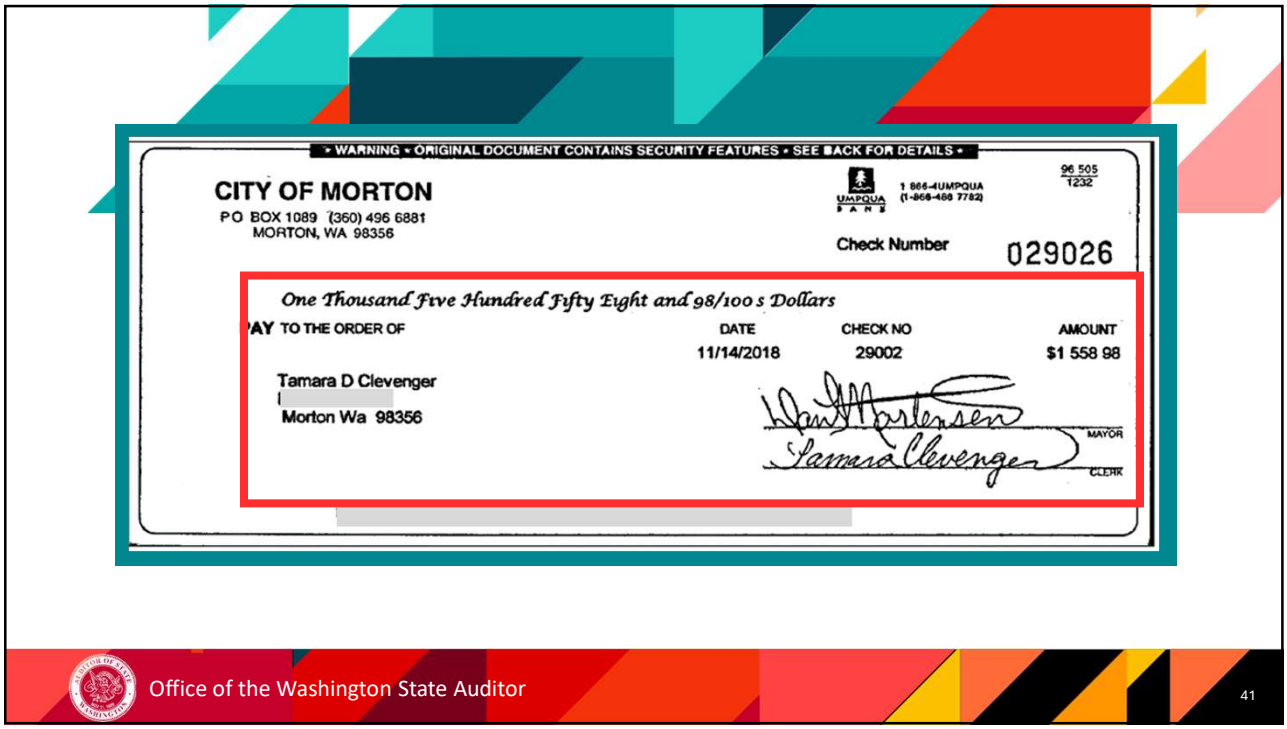
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ATURES • SEE BACK FOR DETAILS •
UMPQUA BANK
1 866-4UMPQUA
(1-866-486 7782)
96 505
1232
Check Number
029026
100 s Dollars
DATE
CHECK NO
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14/2018
29002
$1 558 98
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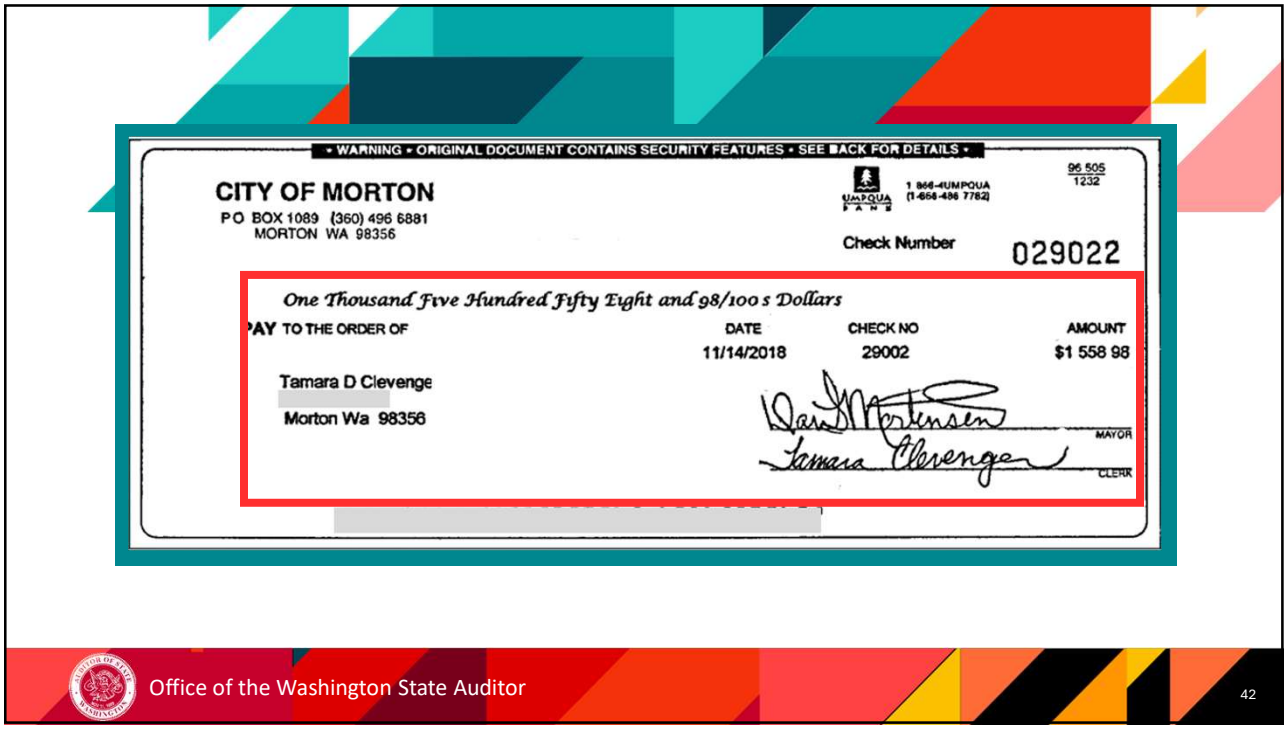
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CITY OF MORTON
P.O. BOX 1089 (360) 496-6881
MORTON, WA 98356
UMPQUA BANK
1-866-4UMPQUA
(1-866-486-7782)
96-505
1232
Check Number
029002
One Thousand Five Hundred Fifty-Eight and 98/100's Dollars
PAY TO THE ORDER OF
DATE
CHECK NO
AMOUNT
11/14/2018
29002
$1,558.98
Tamara D Clevenger
Morton Wa. 98356
MAYOR
CLERK
Office of the Washington State Auditor
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Morton Wa 98356
MAYOR
CLERK

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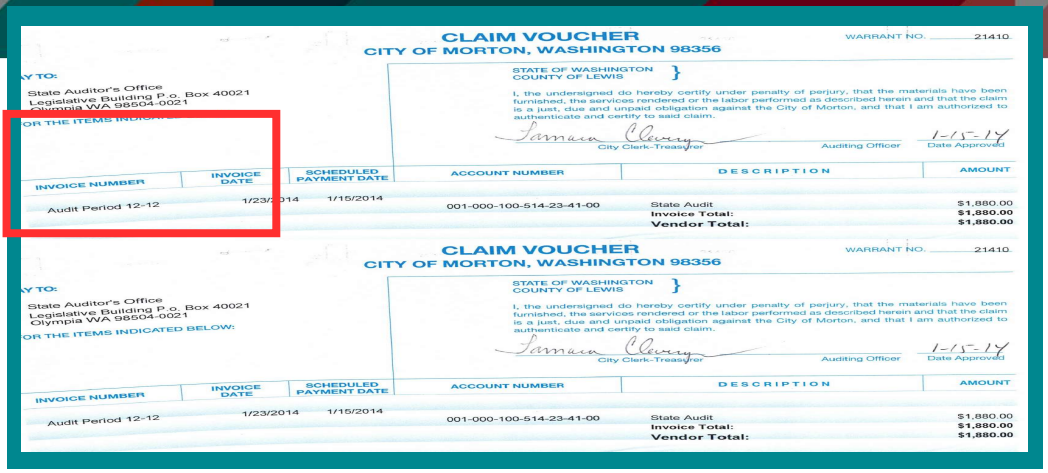

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(1-866-486 7782)
96 505
1232
Check Number
029022
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PAY TO THE ORDER OF
DATE
CHECK NO
AMOUNT
11/14/2018
29002
$1 558 98
Tamara D Clevenge
Morton Wa 98356
MAYOR
CLERK

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Vendors used	Checks processed	Misappropriation
129	391	$625,857

43

129 vendors, including...



CLAIM VOUCHER
CITY OF MORTON, WASHINGTON 98356

WARRANT NO. 21410

Y TO:
State Auditor's Office
Legislative Building P.o. Box 40021
Olympia WA 98504-0021

OR THE ITEMS INDICATED BELOW:

STATE OF WASHINGTON
COUNTY OF LEWIS

I, the undersigned do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against the City of Morton, and that I am authorized to authenticate and certify to said claim.

City Clerk-Treasurer — Auditing Officer — 1-15-14 Date Approved

INVOICE NUMBER	INVOICE DATE	SCHEDULED PAYMENT DATE	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
Audit Period 12-12	1/23/2014	1/15/2014	001-000-100-514-23-41-00	State Audit	$1,880.00
				Invoice Total:	$1,880.00
				Vendor Total:	$1,880.00

CLAIM VOUCHER
CITY OF MORTON, WASHINGTON 98356

WARRANT NO. 21410

Y TO:
State Auditor's Office
Legislative Building P.o. Box 40021
Olympia WA 98504-0021

OR THE ITEMS INDICATED BELOW:

STATE OF WASHINGTON
COUNTY OF LEWIS

I, the undersigned do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against the City of Morton, and that I am authorized to authenticate and certify to said claim.

City Clerk-Treasurer — Auditing Officer — 1-15-14 Date Approved

INVOICE NUMBER	INVOICE DATE	SCHEDULED PAYMENT DATE	ACCOUNT NUMBER	DESCRIPTION	AMOUNT
Audit Period 12-12	1/23/2014	1/15/2014	001-000-100-514-23-41-00	State Audit	$1,880.00
				Invoice Total:	$1,880.00
				Vendor Total:	$1,880.00

44

ATM	Checks	Cash deposits
Withdrawals 26 **Misappropriation** $10,506	**Checks** 391 **Misappropriation** $625,857	…

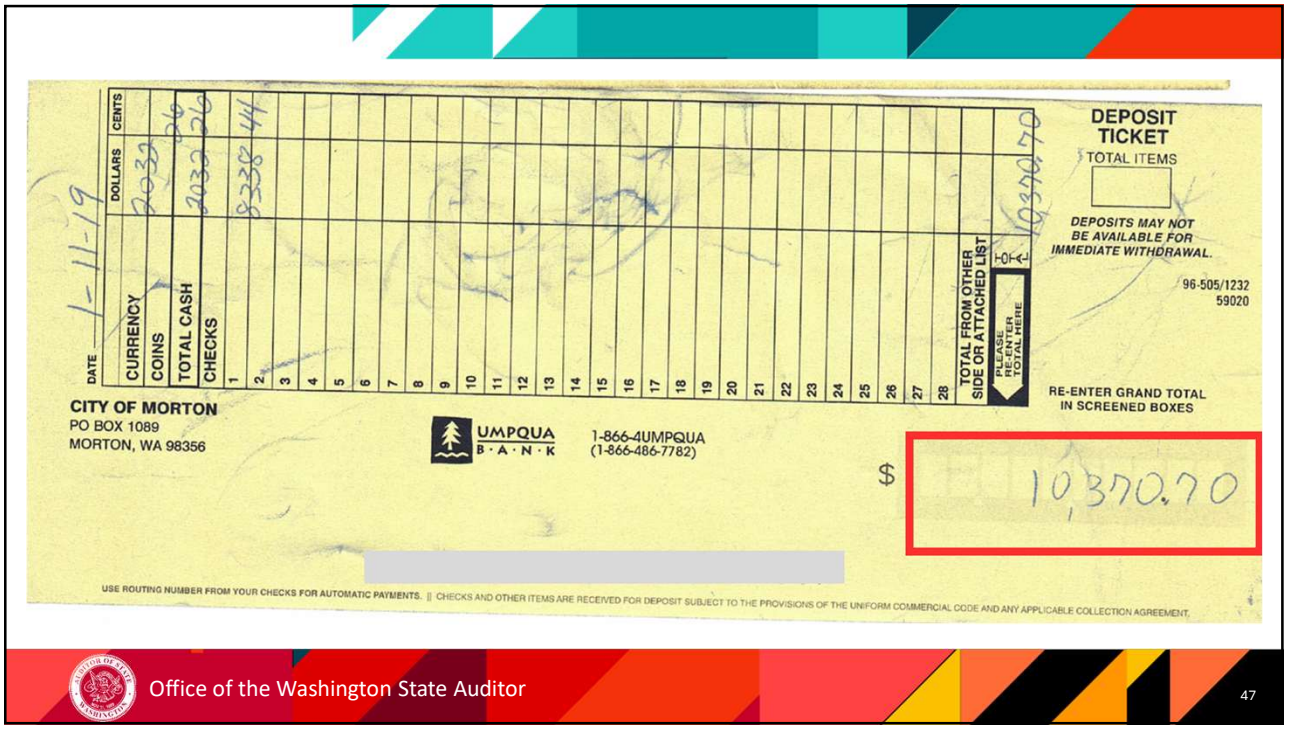
45



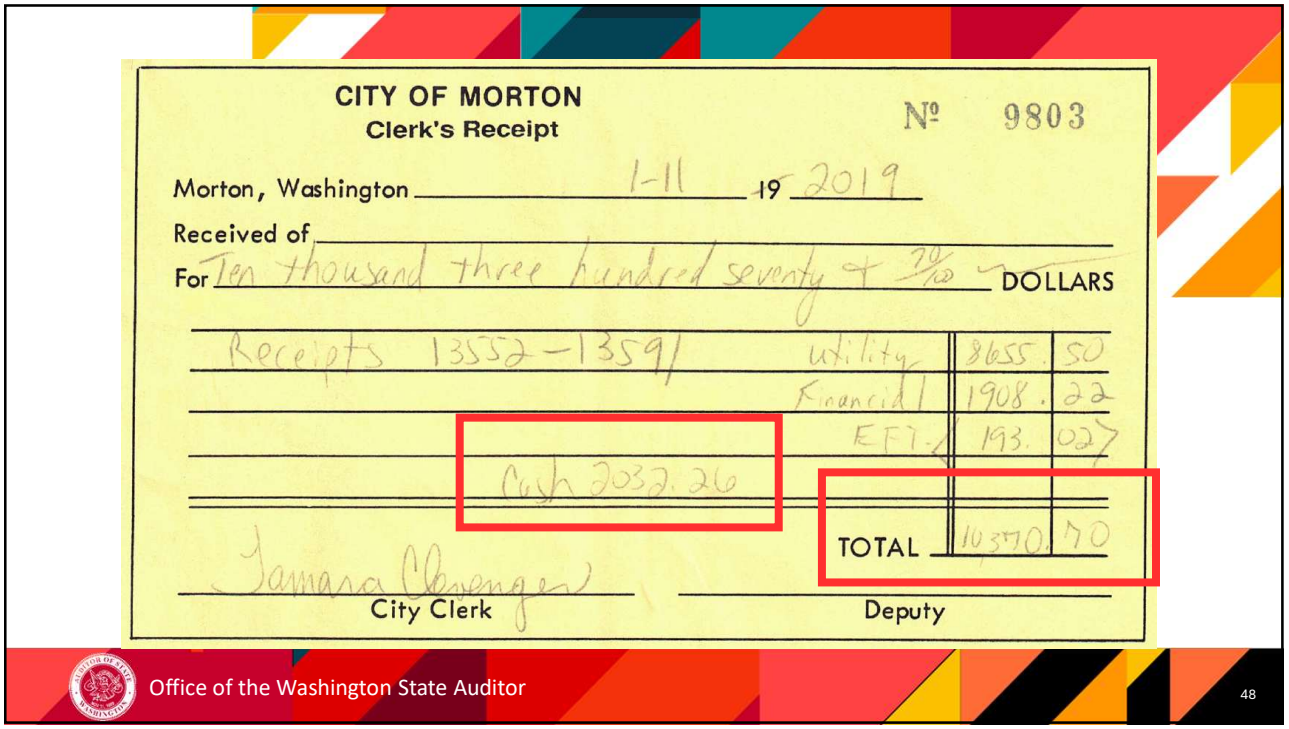
Incompatible duties

- Receipt cash
- Review bank deposits prepared by other staff
- Take deposits to the bank
- Reconcile bank statements

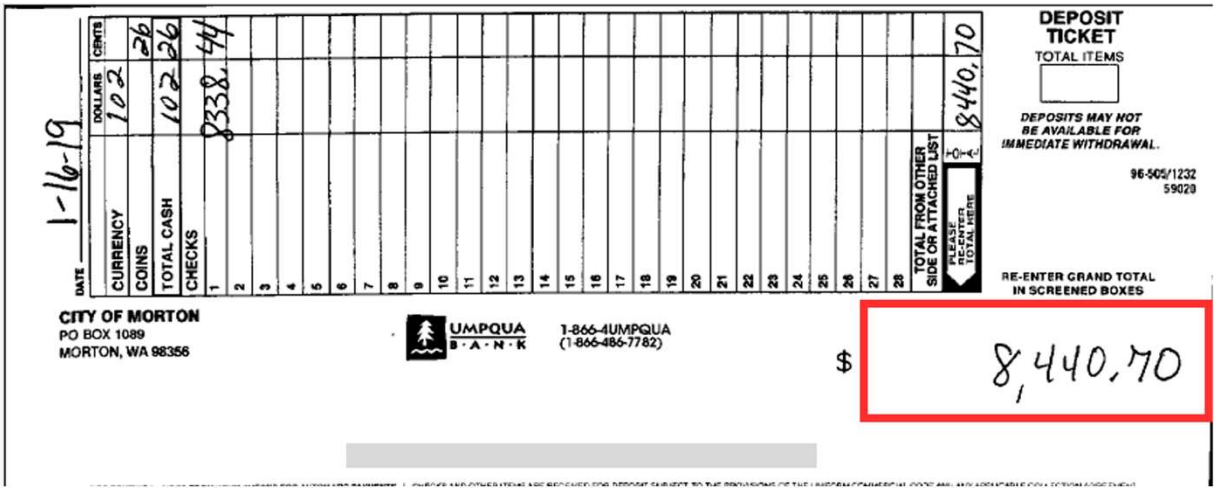
46


DEPOSIT TICKET
TOTAL ITEMS
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.
96-505/1232
59020
DATE 1-11-19
CURRENCY 2032 26
COINS
TOTAL CASH 2032 26
CHECKS 8338 44
TOTAL FROM OTHER SIDE OR ATTACHED LIST
10370 70
PLEASE RE-ENTER TOTAL HERE
RE-ENTER GRAND TOTAL IN SCREENED BOXES
CITY OF MORTON
PO BOX 1089
MORTON, WA 98356
UMPQUA B·A·N·K
1-866-4UMPQUA
(1-866-486-7782)
$ 10,370.70
USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

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CITY OF MORTON
Clerk's Receipt
№ 9803
Morton, Washington 1-11 19 2019
Received of
For Ten thousand three hundred seventy & 70/100 DOLLARS
Receipts 13552-13591 utility 8655 50
Financial 1908 22
EFT 193 02
Cash 2032.26
TOTAL 10370 70
Tamara Clevenger
City Clerk
Deputy

48


DEPOSIT TICKET

TOTAL ITEMS

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

96-505/1232
59020

DATE 1-16-19

	DOLLARS	CENTS
CURRENCY	102	36
COINS		
TOTAL CASH	102	36
CHECKS	8338	44
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
	8440	70

PLEASE RE-ENTER TOTAL HERE

RE-ENTER GRAND TOTAL IN SCREENED BOXES

CITY OF MORTON
PO BOX 1089
MORTON, WA 98356

UMPQUA B·A·N·K 1-866-4UMPQUA (1-866-486-7782)

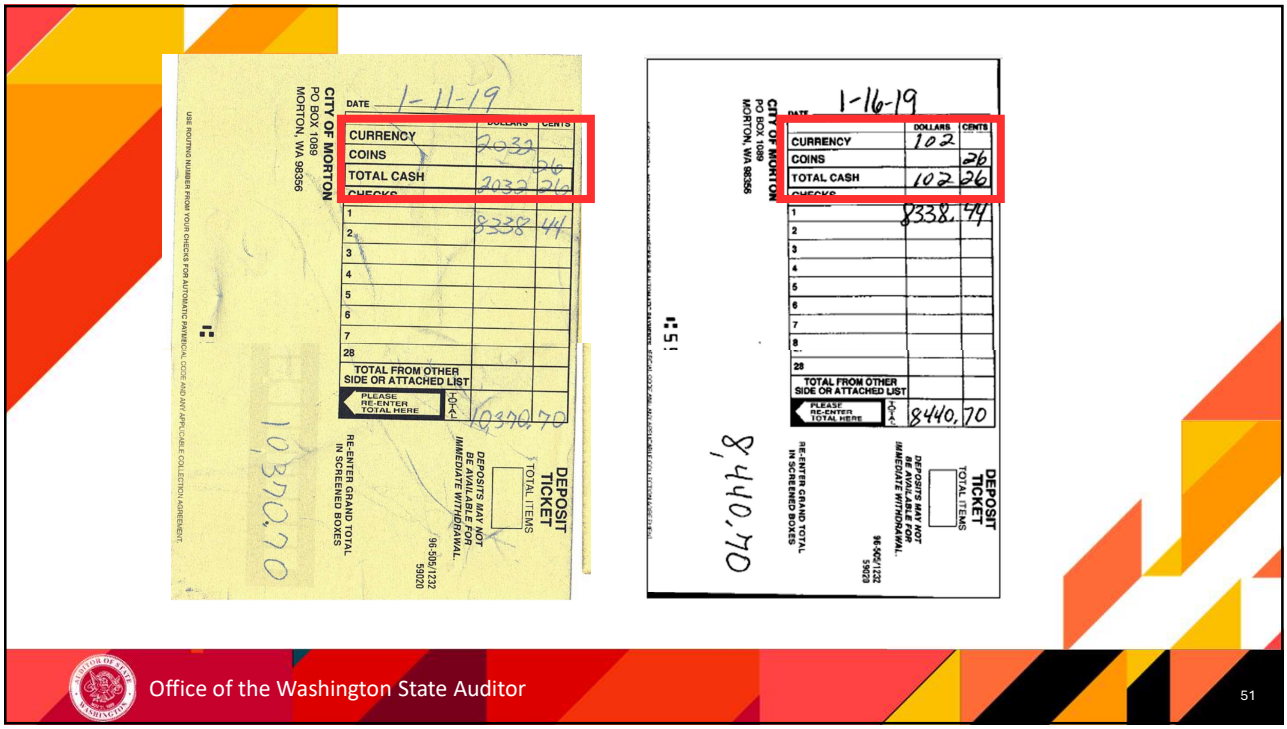
$ 8,440.70

49

Deposits/Additions

Date	Description	Additions
01-04	Deposit	7,673.48
01-09	Deposit	16,288.69
01-15	Deposit	14,460.61
01-16	Deposit	8,440.70
01-18	Deposit	18,591.18
01-25	Deposit	21,084.45
01-25	Deposit	5,134.26
01-31	Deposit	13,074.45
01-31	Deposit	12,940.48
Total Additions		**$117,688.30**

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51

ATM	Checks	Cash deposits
Withdrawals 26	**Checks** 391	**Altered deposits** 132
Misappropriation $10,506	**Misappropriation** $625,857	**Misappropriation** $301,221

52

Loss by year

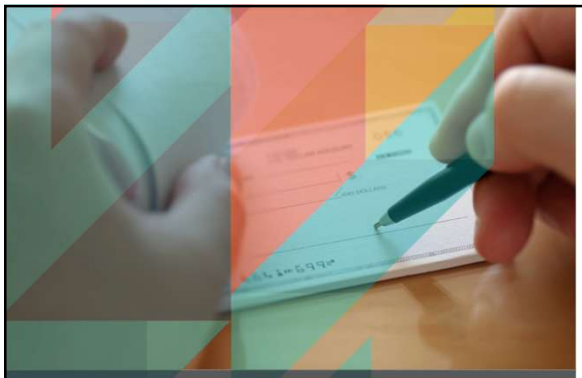
Summary of results		
Year	**Misappropriation**	**Questionable**
2013	$21,296	$9,381
2014	$70,832	$0
2015	$126,630	$1,437
2016	$139,137	$20
2017	$143,544	$1,511
2018	$133,803	$0
2019	$148,150	$1,507
2020	$31,479	$1,789
2021	$122,714	$1,606
TOTAL	**$937,584**	**$17,250**



Control weakness

Trust, without verification

- Did not respond to red flags by SAO and DRS
- Incompatible duties without monitoring
- No bank statement review
- No independent bank reconciliation, or review of the subject's bank reconciliations



Control weakness

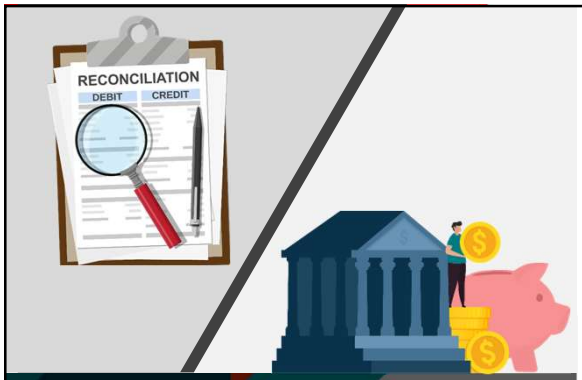
Disbursements

- Able to access check stock, prepare invoices, record payments in the accounting system, prepare checks, sign checks and reconcile the statements
- No one reviewed checks or compared cleared checks with City records
- No one scrutinized disbursements to detect possible problems

55

Accounting System		Actual Bank Activity
Checks paid $3,125	≠	Checks cleared $1,560
Cash deposited $2,000		Cash deposited $100

56



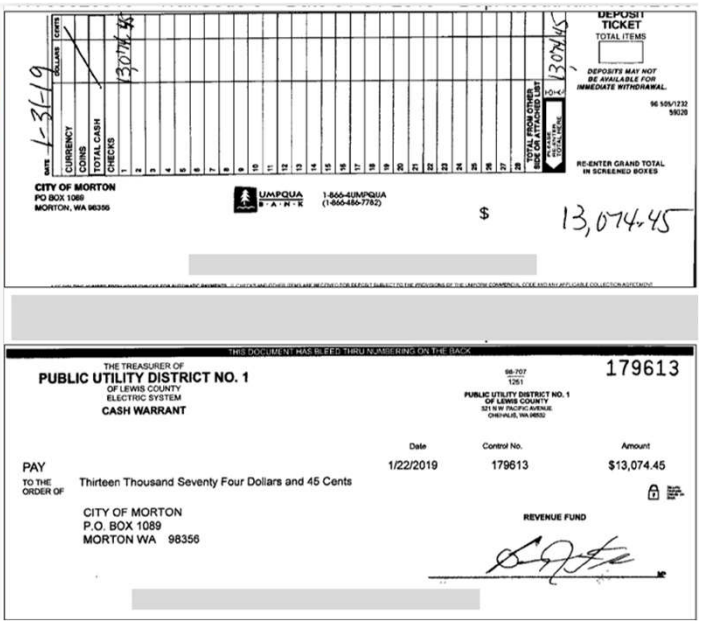
Reconciliation to the bank

Did it reconcile?

- Doubtful she was performing adequate reconciliations
- Could not find the "binder"
- Issued qualified opinion on the City's financial statements

57

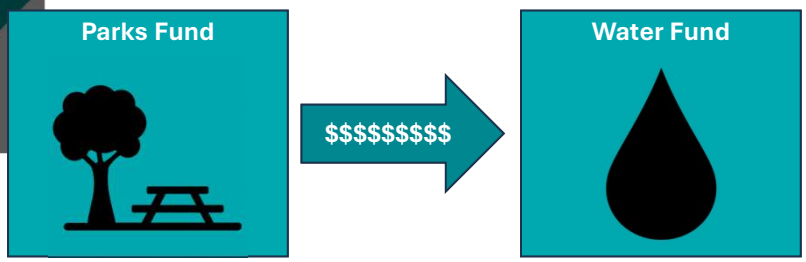
Method 1: Unrecorded checks



58

Method 2: City to city

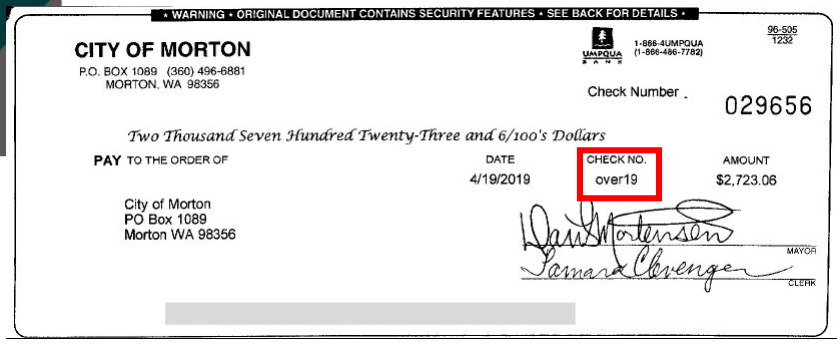
Option 1: Journal entry
Option 2: Cut a check



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Method 2: City to city

	System Total	Bank Deposit	Difference
Cash	$ 2,723.06	$ -	$ 2,723.06
Check	$ 19,895.57	$ 22,618.63	$ (2,723.06)
Total	$ 22,618.63	$ 22,618.63	$ -


• WARNING • ORIGINAL DOCUMENT CONTAINS SECURITY FEATURES • SEE BACK FOR DETAILS •

CITY OF MORTON
P.O. BOX 1089 (360) 496-6881
MORTON, WA 98356

UMPQUA BANK 1-866-4UMPQUA (1-866-486-7782)

96-505
1232

Check Number 029656

Two Thousand Seven Hundred Twenty-Three and 6/100's Dollars

PAY TO THE ORDER OF

City of Morton
PO Box 1089
Morton WA 98356

DATE 4/19/2019

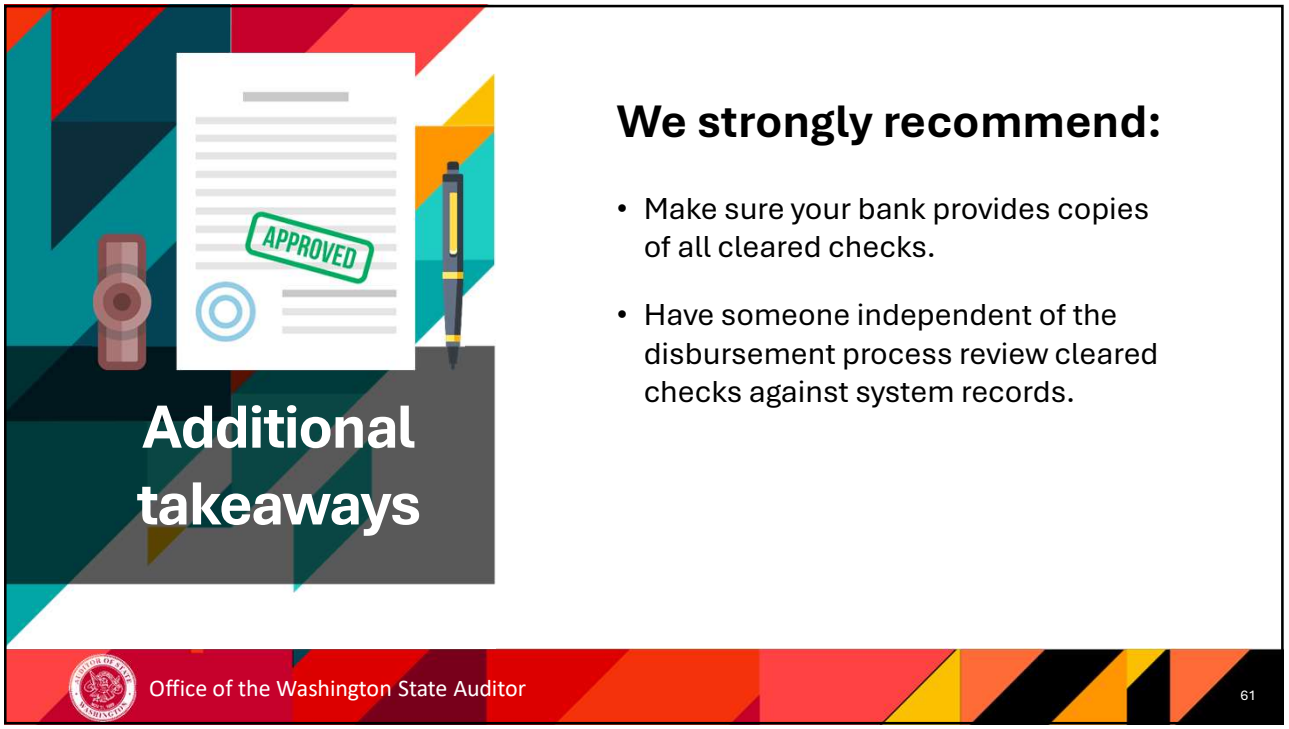
CHECK NO. over19

AMOUNT $2,723.06

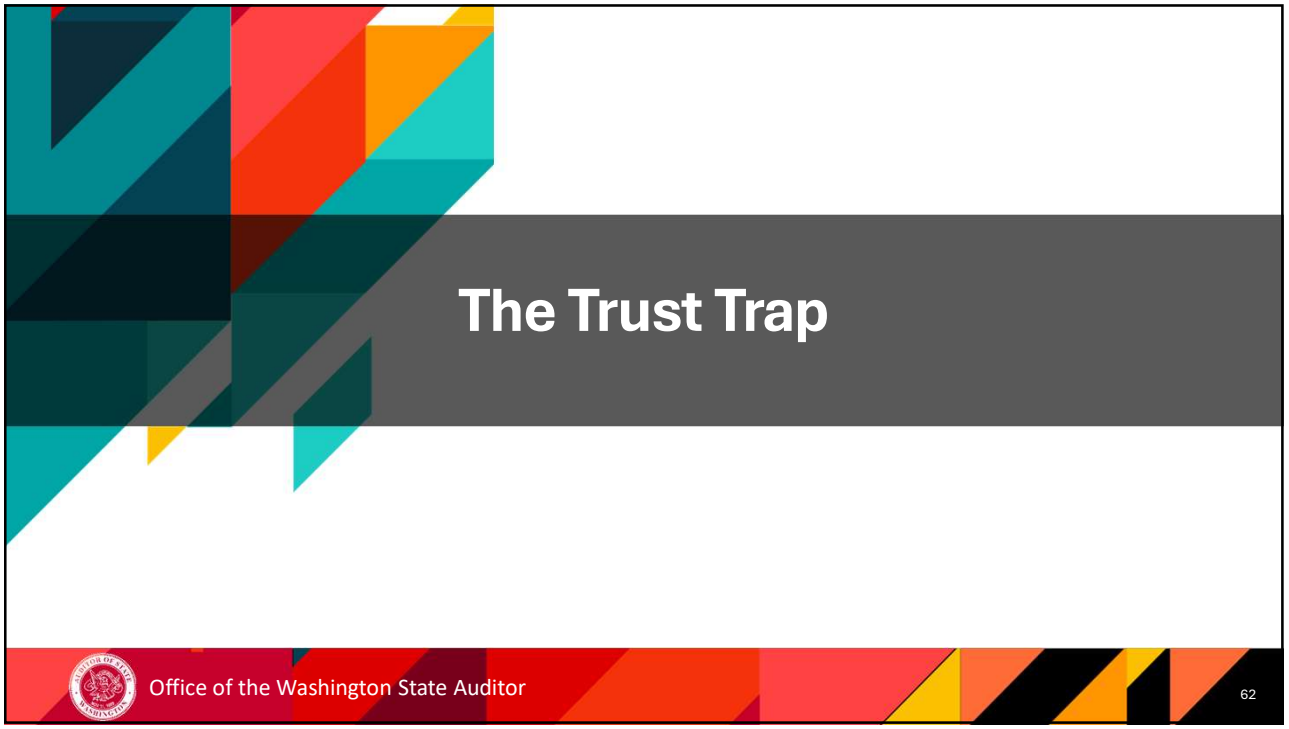
MAYOR

CLERK

60


APPROVED
Additional takeaways
We strongly recommend:
• Make sure your bank provides copies of all cleared checks.
• Have someone independent of the disbursement process review cleared checks against system records.
Office of the Washington State Auditor
61

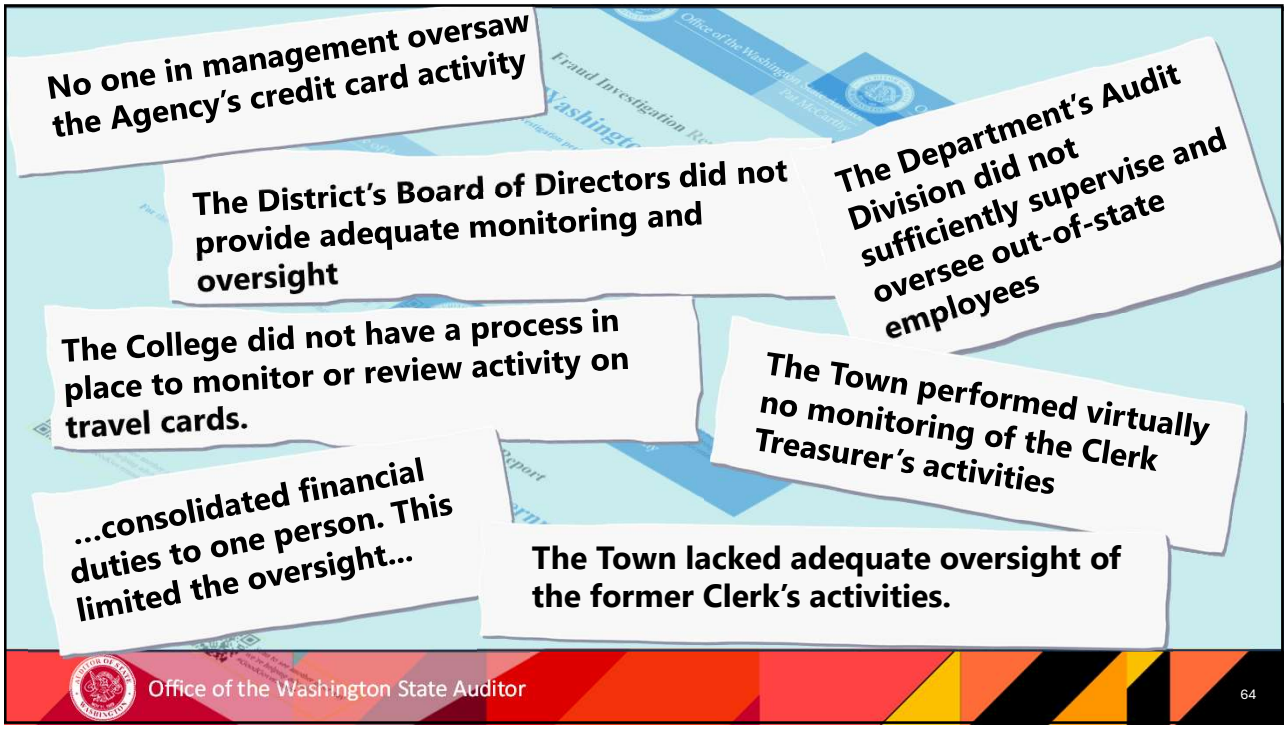
61


The Trust Trap
Office of the Washington State Auditor
62

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State Auditor: District 12 misused nearly $200k in public funds
New audit reports find District officials misappropriated public funds, did not comply with state laws
WA State Auditor's Office finds fraud of nearly $900,000 at state agency
State Audit Finds Bookkeeper Misappropriated Funds From Yakima-area Drainage Districts
Investigation finds Tenino employee misappropriated funds
Former Cusick Clerk, Councilmember pleads guilty to stealing over $195,000 from town
Office of the Washington State Auditor
63

63


No one in management oversaw the Agency's credit card activity
The District's Board of Directors did not provide adequate monitoring and oversight
The Department's Audit Division did not sufficiently supervise and oversee out-of-state employees
The College did not have a process in place to monitor or review activity on travel cards.
The Town performed virtually no monitoring of the Clerk Treasurer's activities
...consolidated financial duties to one person. This limited the oversight...
The Town lacked adequate oversight of the former Clerk's activities.
Office of the Washington State Auditor
64

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Trust lures:

1. Small workforce
2. We pay them to do the job and we can't afford to check it all
3. Won't give us the documents to review
4. Management won't engage: We're too busy
5. Management won't engage: I'm here for our mission, not finance
6. Management won't engage: What am I looking at?

65

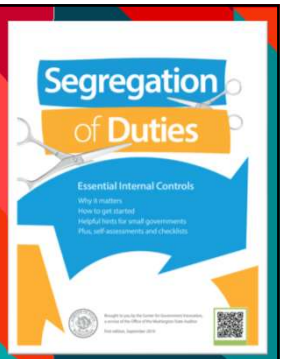
When you can't segregate duties, replace with monitoring

Use *Segregation of Duties* for departments with fewer staff

Use *Trust, but Verify* to help electeds and appointeds in their monitoring

It doesn't take a finance professional to spot a red flag





Trust truth

66

Reducing the median loss

Control	Percent reduction
Surprise audits	63%
Management review	60%
External audit of financial statements	52%
Hotline	50%
Fraud training for managers/executives	50%
Anti-fraud policy	50%
Proactive data monitoring/analysis	50%
Fraud training for employees	47%
Formal fraud risk assessments	47%
Internal audit department	43%

Increase the perception of detection!

As reported in the 2024 ACFE: Report to Nations on Occupational Fraud

67

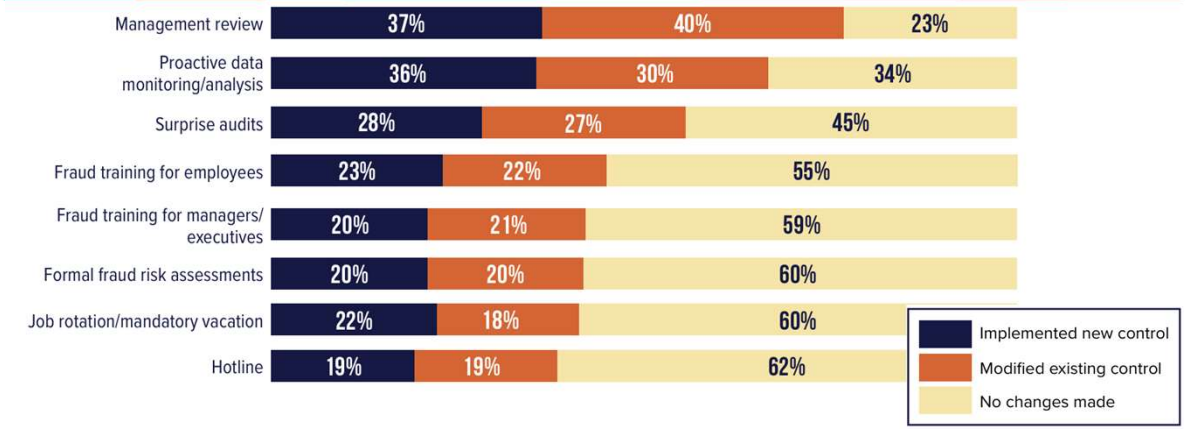
Reducing the median loss

Control	Percent reduction
Management review	55%
Proactive data monitoring/analysis	53%
Code of conduct	50%
Surprise audits	50%
Job rotation/mandatory vacation	49%
Formal fraud risk assessments	47%
Fraud training for managers/executives	44%

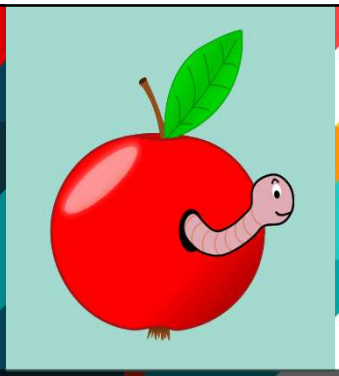
As reported in the 2026 ACFE: Report to Nations on Occupational Fraud

68

ACFE: Responding to fraud



69



Trust lures:

We have the ability to spot a bad apple

Good people don't do bad things

70

Trust lure thought pattern

I can judge and identify your character

And good people don't do bad things

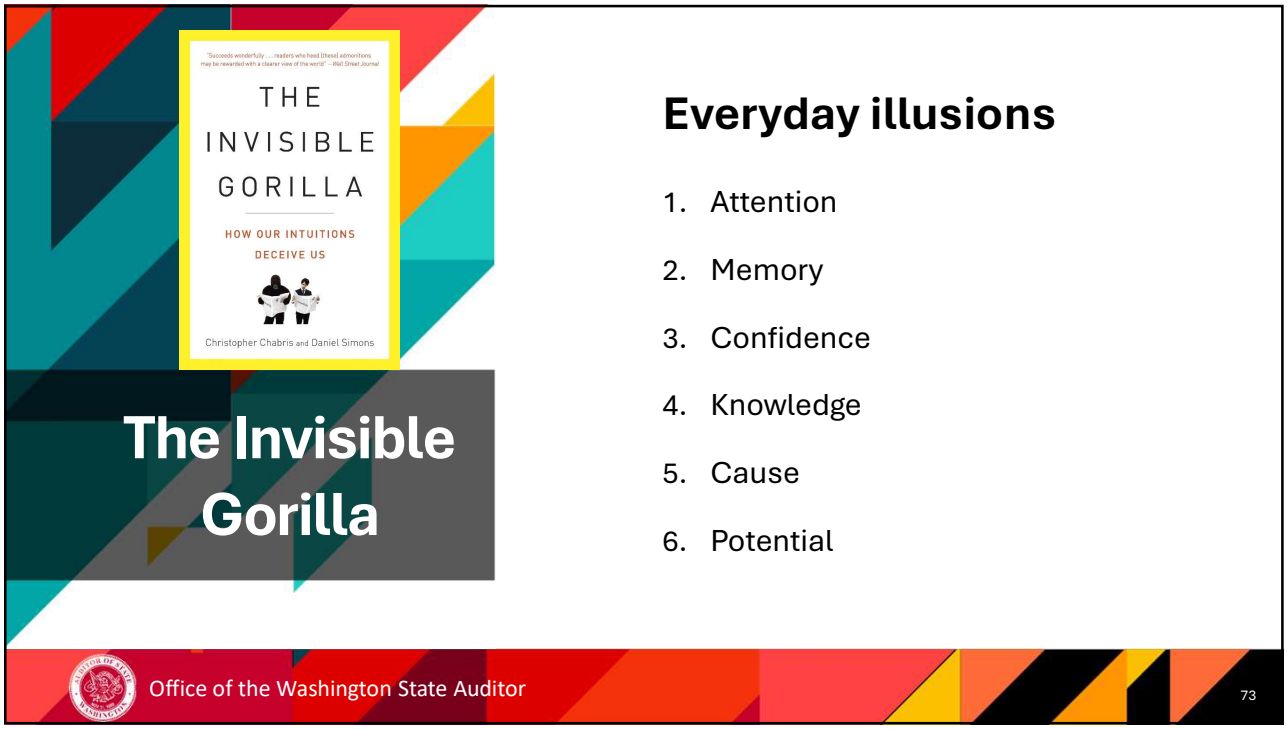
Therefore, if I've identified you as "good," you would never steal

71

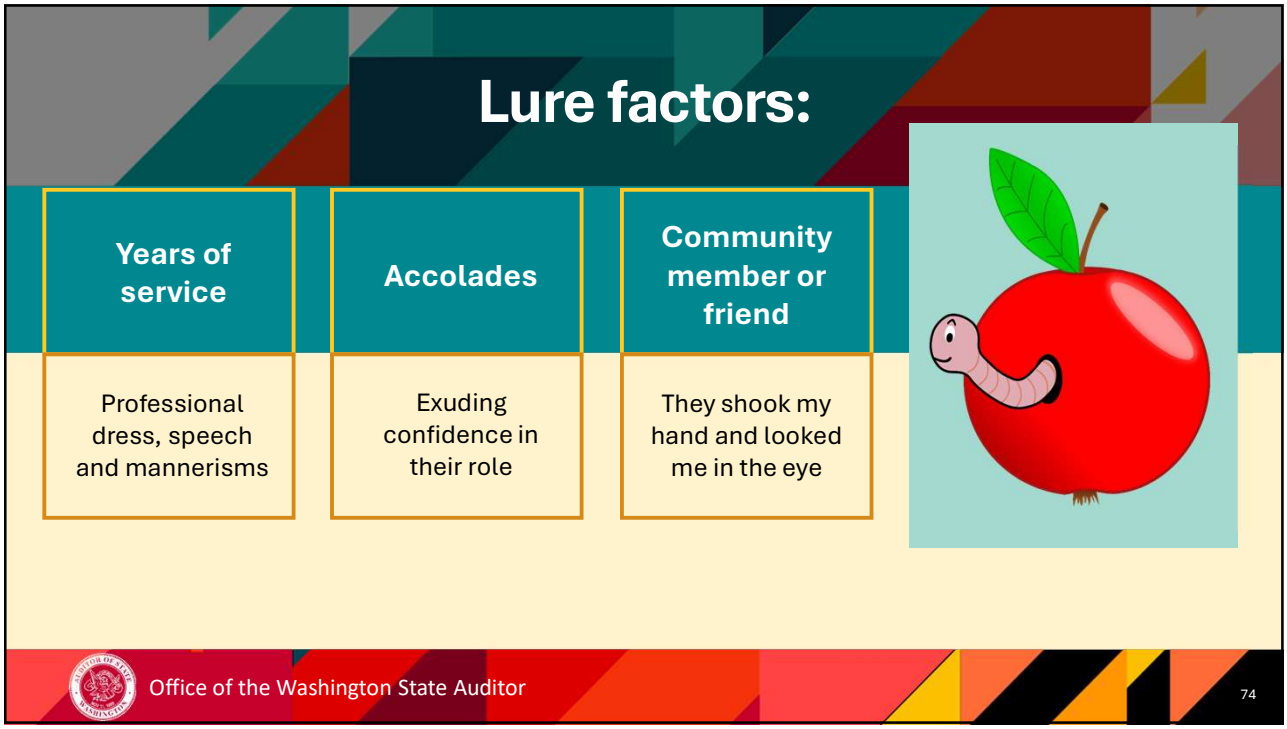
Trust truth: We're just not that good at spotting bad apples



72

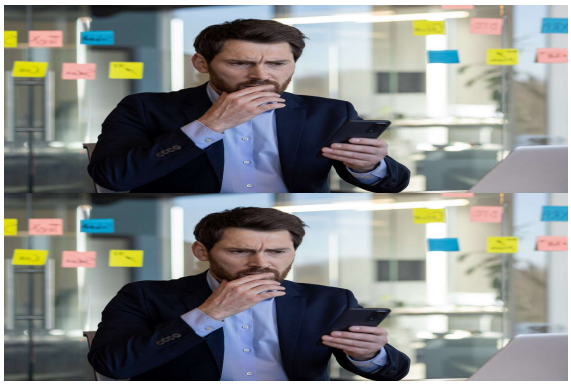

THE
INVISIBLE
GORILLA
HOW OUR INTUITIONS
DECEIVE US
Christopher Chabris and Daniel Simons
The Invisible Gorilla
Everyday illusions
1. Attention
2. Memory
3. Confidence
4. Knowledge
5. Cause
6. Potential
Office of the Washington State Auditor
73

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Lure factors:
Years of service
Professional dress, speech and mannerisms
Accolades
Exuding confidence in their role
Community member or friend
They shook my hand and looked me in the eye
Office of the Washington State Auditor
74

74

Trust truth: Sometimes "good" people do "bad" things



75

What kind of person commits fraud?



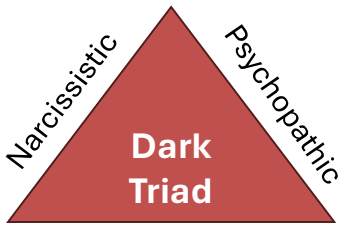
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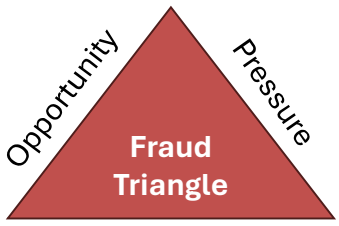


77

Two types of fraudsters

Predator	Situational
Consciously seek out opportunities to commit fraud, often in serial fashion	Succumb to pressure and are able to rationalize atypical behaviors when the opportunity presents itself





Dana R. Hermanson, Scot E. Justice, Sridhar Ramamoorti, Richard A. Riley; Unique Characteristics of Predator Frauds. Journal of Forensic Accounting Research 1 December 2017; 2 (1): A31–A48.

Office of the Washington State Auditor

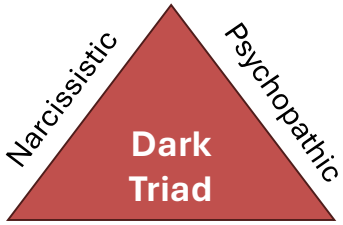
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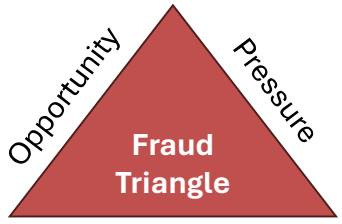


79

Two types of fraudsters

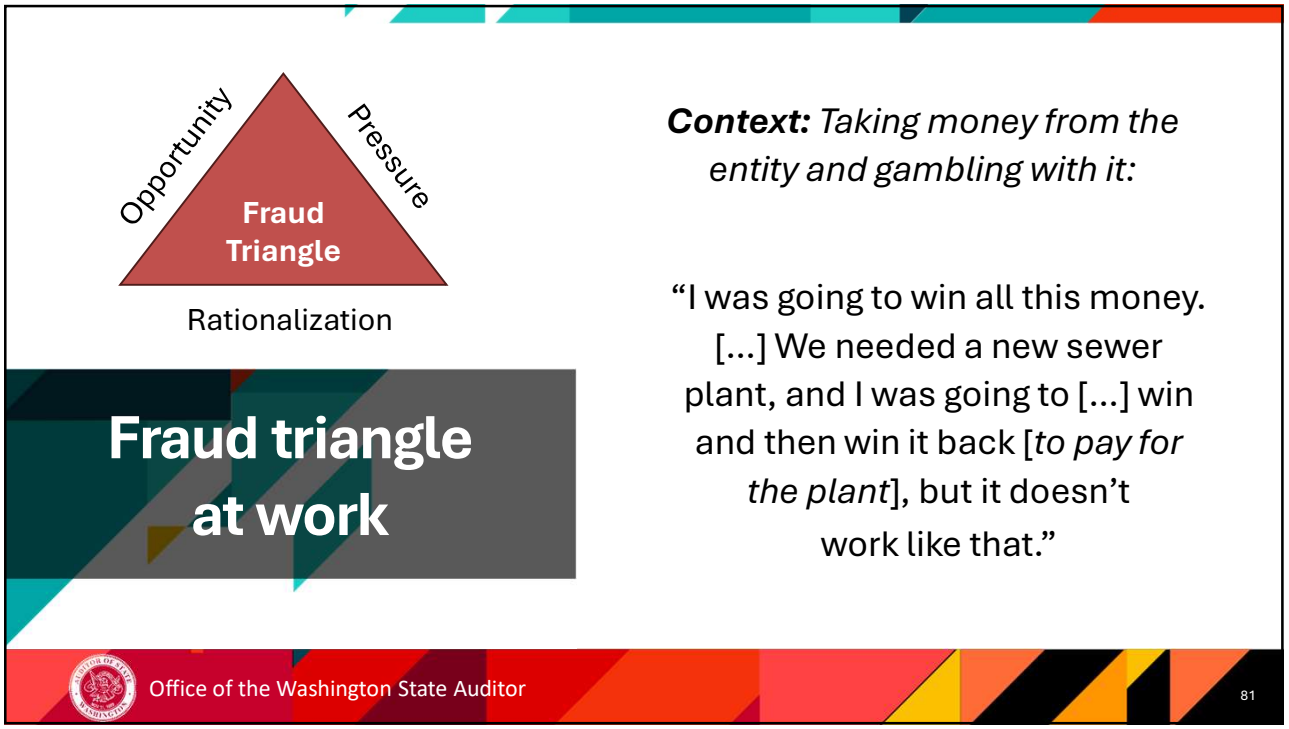
Predator	Situational
Consciously seek out opportunities to commit fraud, often in serial fashion	Succumb to pressure and are able to rationalize atypical behaviors when the opportunity presents itself



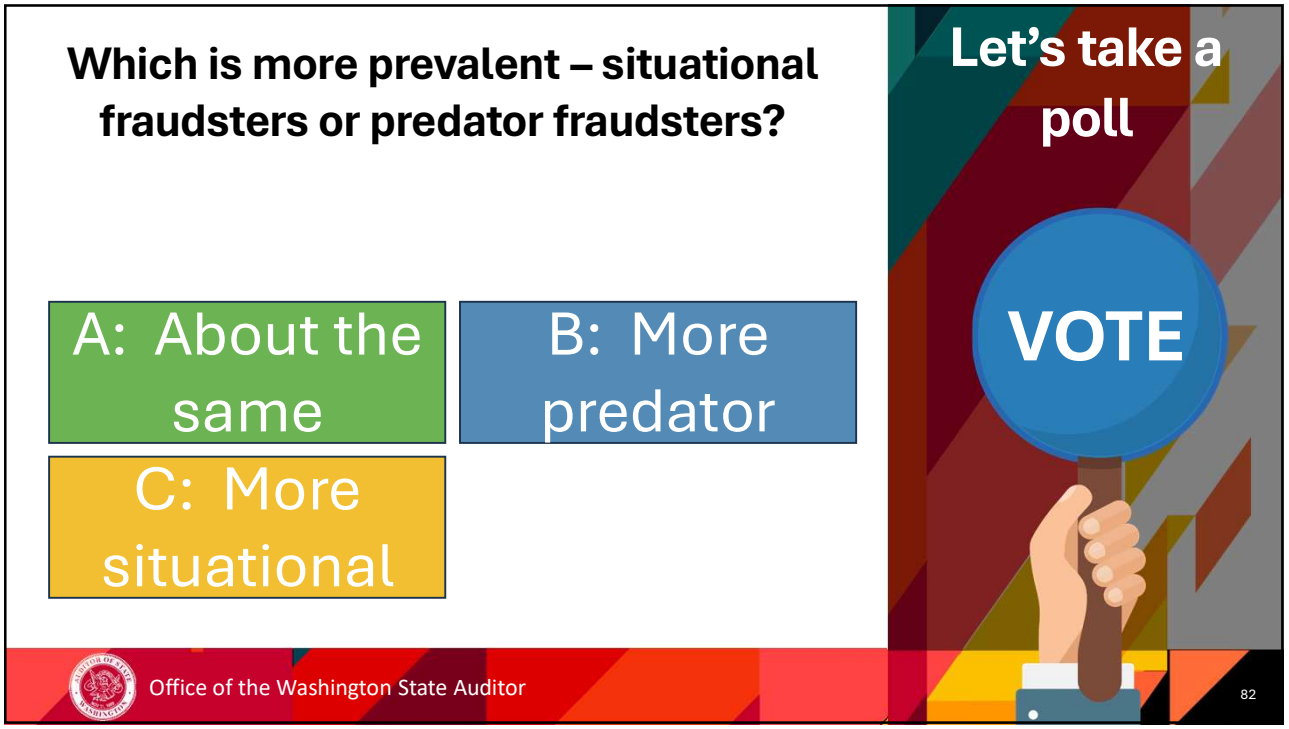


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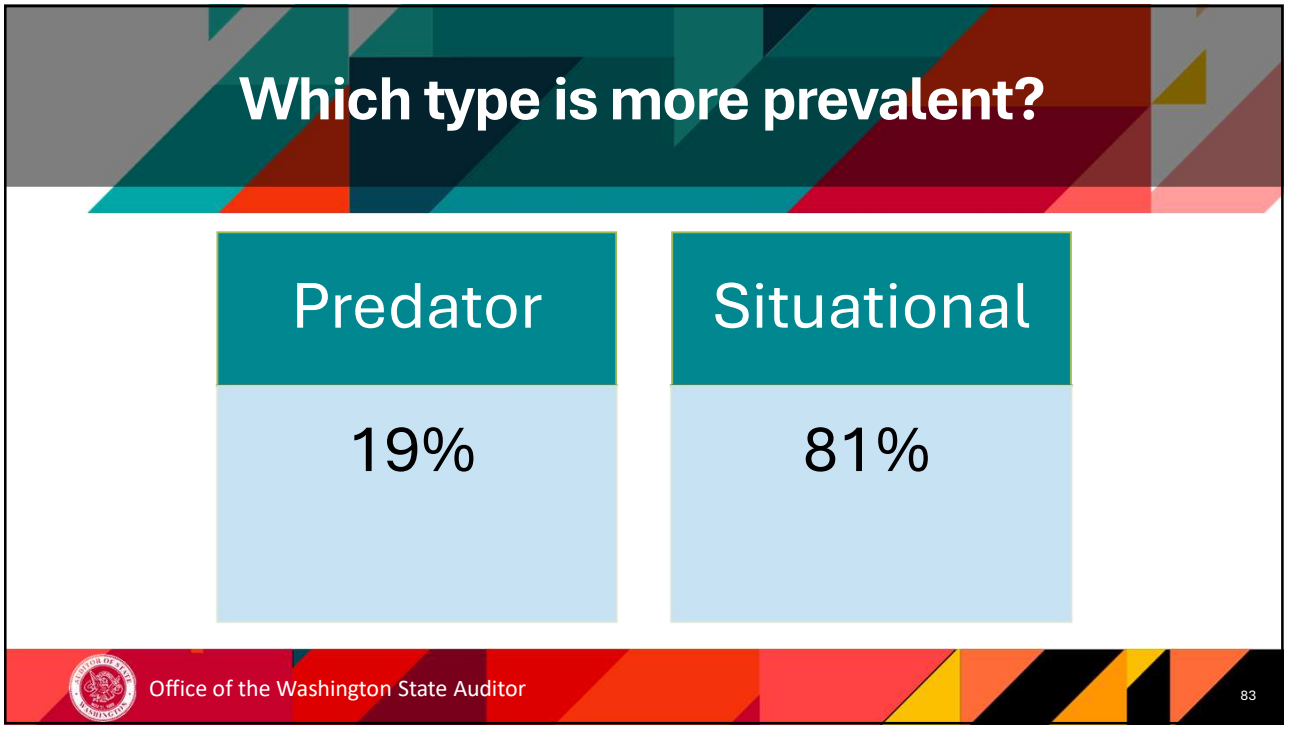
80


Opportunity
Pressure
Fraud Triangle
Rationalization
Fraud triangle at work
Context: Taking money from the entity and gambling with it:
"I was going to win all this money. [...] We needed a new sewer plant, and I was going to [...] win and then win it back [to pay for the plant], but it doesn't work like that."
Office of the Washington State Auditor
81

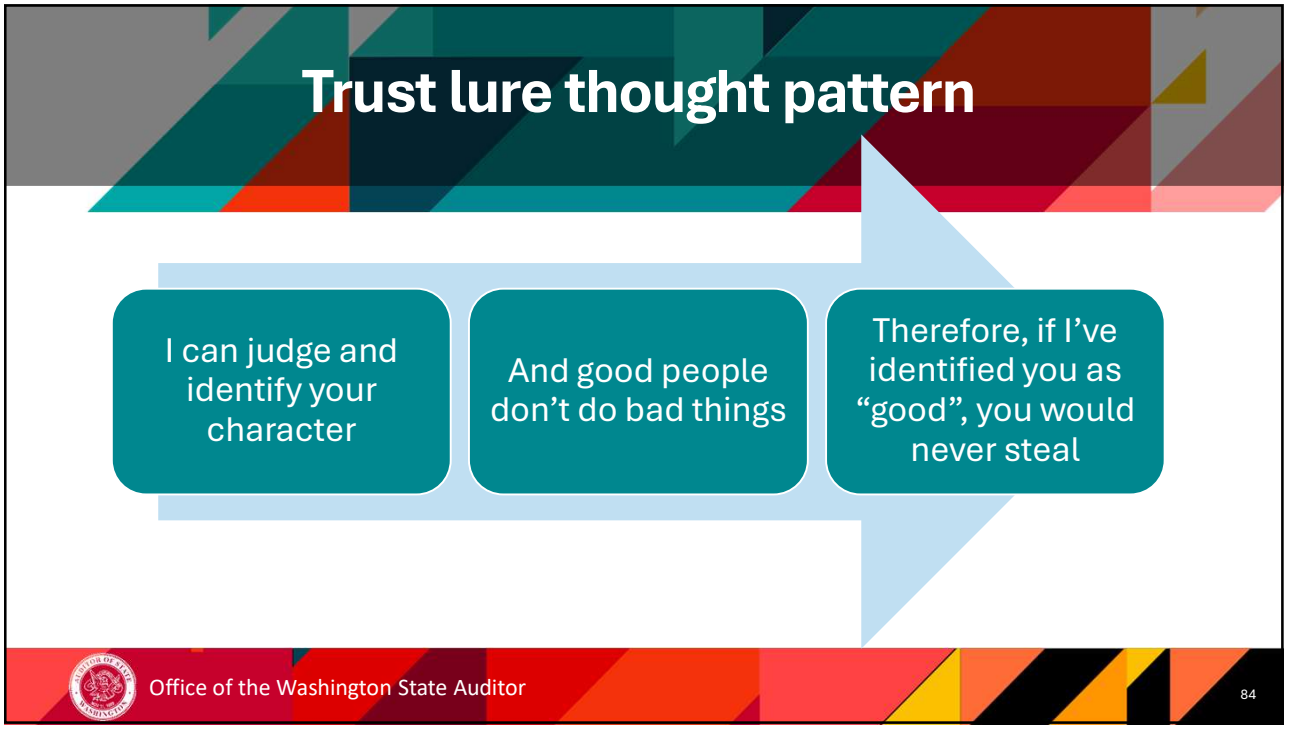
81


Which is more prevalent – situational fraudsters or predator fraudsters?
A: About the same
B: More predator
C: More situational
Let's take a poll
VOTE
Office of the Washington State Auditor
82

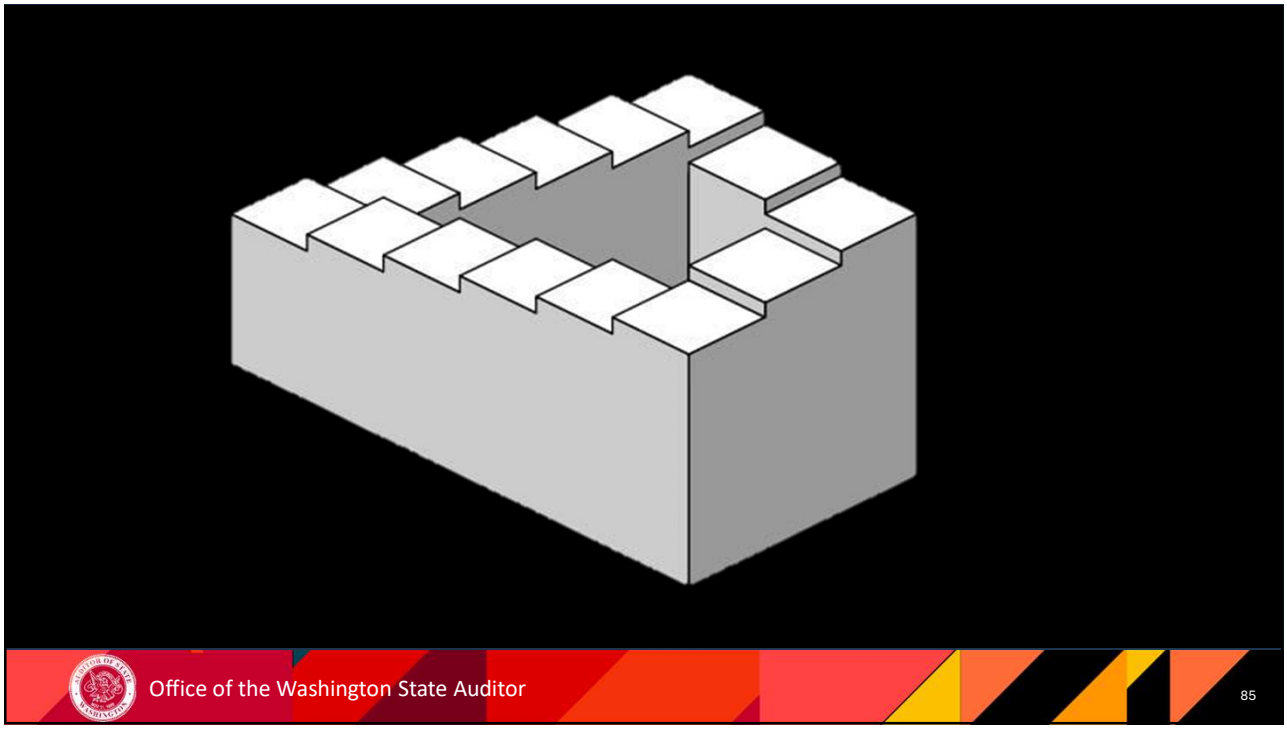
82


Which type is more prevalent?
Predator
19%
Situational
81%
Office of the Washington State Auditor
83

83


Trust lure thought pattern
I can judge and identify your character
And good people don't do bad things
Therefore, if I've identified you as "good", you would never steal
Office of the Washington State Auditor
84

84



85

“It’s easier to fool people than to convince them that they have been fooled.”

~Mark Twain (allegedly)

86


Trust at play
Washington State Auditor's Office
Fraud Investigation Report
City of Brewster
Okanogan County
Investigation Period
January 1, 2000 through May 31, 2011
Report No. 1007724
Issue Date
May 14, 2012
WASHINGTON
BRIAN SONNTAG
STATE AUDITOR
Office of the Washington State Auditor
87

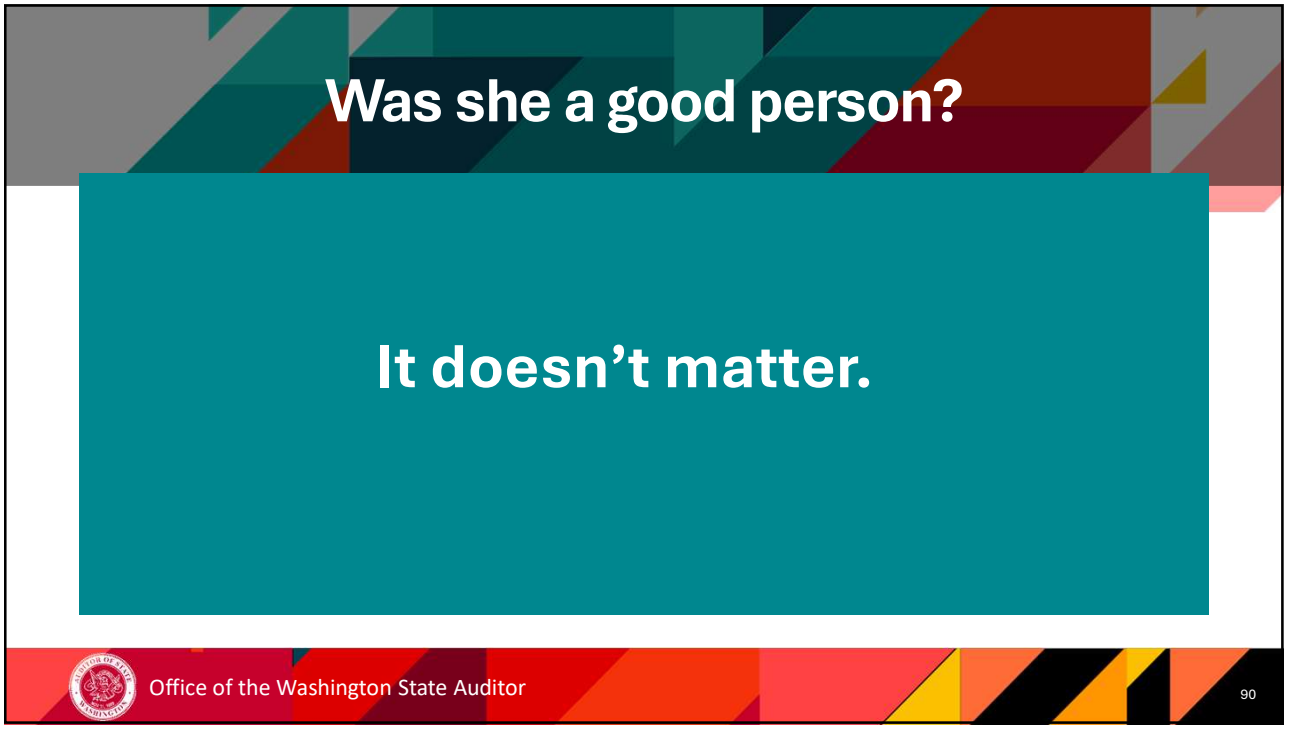
87



88


Trust at play
Washington State Auditor's Office
Fraud Investigation Report
City of Brewster
Okanogan County
Investigation Period
January 1, 2000 through May 31, 2011
Report No. 1007724
Issue Date
May 14, 2012
Washington
Brian Sonntag
State Auditor
Office of the Washington State Auditor
89

89


Was she a good person?
It doesn't matter.
Office of the Washington State Auditor
90

90

Trust *TRUTH* thought pattern

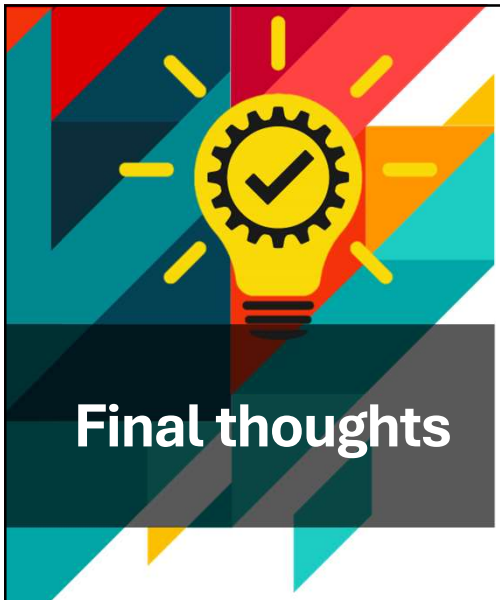
It's hard to know who is truly trustworthy

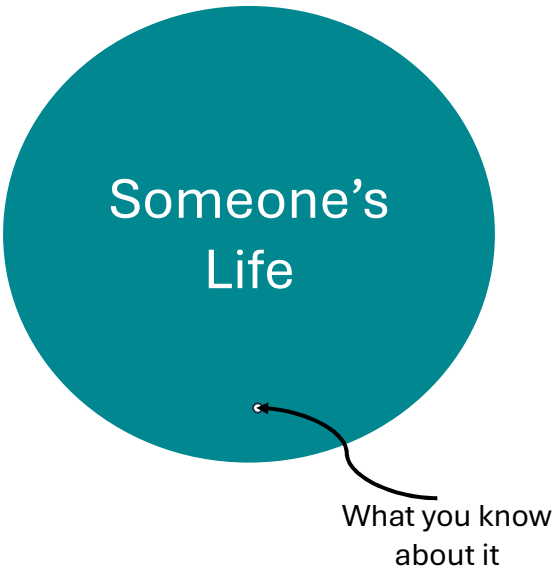
Many types of people commit fraud

Therefore, we should never use trust as an internal control

91

Final thoughts





92

Resource library

Our online resource library can help you manage your government's day-to-day business...

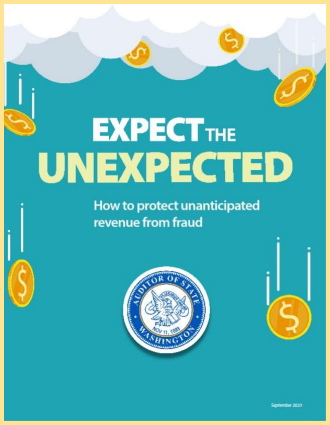


- Accounts payable & receivable
- Cash receipting
- Payroll
- Assets
- Cybersecurity
- Federal funds
- Fraud prevention
- Procurement
- Public records & OPMA
- GAAP & cash-basis financial reporting
- Revenues & expenditures
- Technology

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Helpful resources







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Information

Brandi Pritchard, CFE
fraud@sao.wa.gov





Website: www.sao.wa.gov

Facebook: www.facebook.com/WaStateAuditorsOffice

X: @WaStateAuditor

Office of the Washington State Auditor

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