



ANNUAL REPORT

FISCAL YEAR 2021

OFFICE OF INSPECTOR GENERAL
Detroit Public Schools Community District



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A MESSAGE FROM THE INSPECTOR GENERAL

Madam President and members of the Detroit Board of Education
Superintendent Dr. Nikolai Vitti;

I hope everyone and your families are remaining healthy and staying safe in this unprecedented period in our lives. We tackled yet another year of the Covid-19 pandemic, requiring many of us to make changes in how we traditionally conducted our work, and interacted with one another. Nevertheless, my team and I continued to work vigorously as we went about daily operations, fulfilling our mission of prevention, detection, and deterrence of fraud, waste, and abuse within our School District.

For the past year, in addition to the initiation of 84 investigative matters and realizing over \$162,581 in monetary benefits for the District, we provided fraud awareness and ethics training to 648 District employees. The overall feedback to our Compliance Training and Outreach program has been positive, as more District employees realize the value in attending these educational sessions. We are hopeful that we will get even more participation in this new year and coming years.

On behalf of my team, I thank you for the continuous support that you provide this office, and look forward to another productive and efficient fiscal year.

Respectfully,



Bernadette Kakooza, MBA, CFE, CIG
Inspector General, Detroit Public Schools Community District



INTRODUCTION

INVESTIGATIONS

School Board policy [1270](#) provides for the Inspector General to receive and consider complaints that fall within the OIG’s jurisdiction. Once a determination is made to initiate an investigation, the OIG conducts its investigation in compliance with the Quality Standards for Investigations, Principles, and Standards for Offices of Inspectors General, promulgated by the [Association of Inspectors General](#). Complaints can be filed by anyone, via the OIG’s confidential fraud hotline, email, or in-person. The OIG takes every complaint seriously and if the matter falls outside of OIG investigative jurisdiction, it is referred to the appropriate District office for handling. Additionally, the OIG follows up on its recommendations until resolution.

OIG Mission

The Office of Inspector General for the Detroit Public Schools Community District promotes integrity, economy, efficiency, and effectiveness in the District by conducting meaningful and accurate investigations, forensic audits, and program reviews; to prevent, detect, and deter fraud, waste, and abuse.

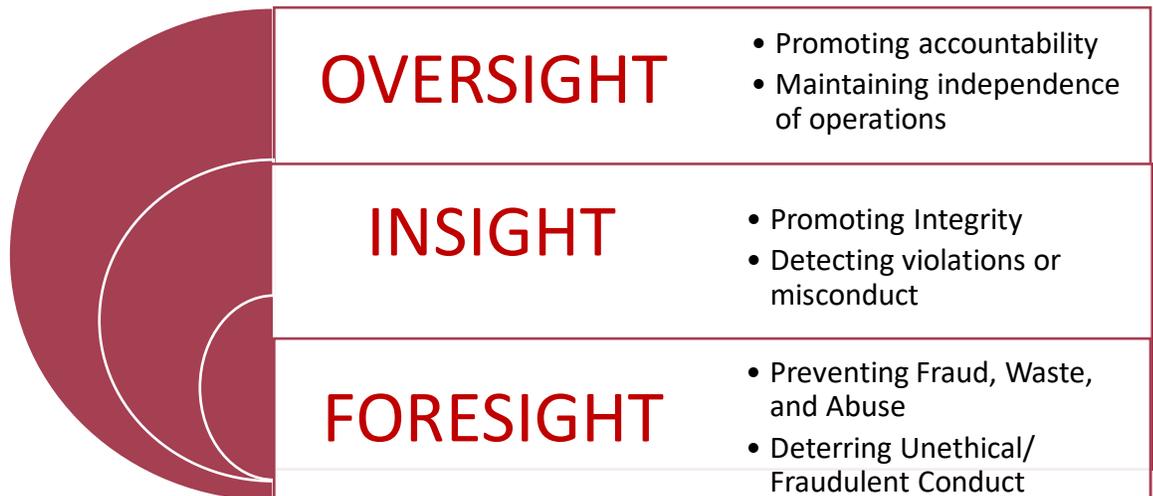
FORENSIC AUDITS

The OIG conducts analysis of financial data based on reports received, or upon its own predication, where concerns of fraud, waste, or abuse of District’s assets or resources exists. Unlike traditional internal audits, forensic audits focus on examination of transactions and/or records to derive evidence that supports or disputes an allegation of fraud, waste, abuse, or gross monetary loss to the District.

COMPLIANCE TRAINING & OUTREACH PROGRAM

The OIG proactively utilizes methods to promote an ethical culture through its fraud awareness and outreach program. Employees, contractors, and Board members are provided with ongoing training and educational resources on various anti-fraud topics emphasizing District policies, ethics, and compliance.

Figure 1: **Our OIG APPROACH:** Detection, Deterrence, and Prevention





MONETARY BENEFITS

- Cost Savings - \$43,680
- Monetary Loss Prevented - \$53,826



INVESTIGATIONS & FORENSIC AUDITS

- 1,133 total investigations conducted to date
- 893 closed matters & 231 pending, as of June 30, 2021



TRAINING AND OUTREACH PROGRAM

Offer Live or Virtual (via Teams) Presentations on:

- Fraud Awareness
- Ethical Leadership / Ethics
- Conflicts of Interest
- Whistleblower Protection

FY21 Quarterly Newsletters:

- Code of Ethics
- Whistleblower Protection
- Identity Theft
- Unemployment Benefits Fraud

FY21 STATISTICAL ACCOMPLISHMENTS

MONETARY BENEFITS FOR THE DISTRICT

At the conclusion of FY2021, monetary benefits for the District totaled \$36,101,809, which included \$65,075 in restitution payments for the year, \$53,826 in monetary loss prevented, and \$43,680 in cost savings resultant of OIG investigative work.

Figure 2: Total monetary benefits realized as of June 30, 2021

Summary of Monetary Benefits	Amount
Monetary Loss	\$10,786,322
Monetary Recovery	130,192
Court Ordered Restitution	12,452,711
Restitution Payments Received	3,324,789
Cost Avoidance	6,820,375
Cost Recovery	2,587,421
Total	\$36,101,809

INVESTIGATION STATS

For FY2021, 84 new investigative matters were addressed, bringing the total number of investigations conducted by the OIG to 1,133 by close of the fiscal year. Of these, 231 matters remained open and 9 in inactive status by June 30, 2021.

Overall, the OIG's investigative work has effected the following actions to date:

- **169** employees referred for administrative discipline;
- **83** employees suspended or placed on administrative leave;
- **97** For Cause terminations;
- **85** other personnel actions (demotions, verbal or written reprimand);
- **3** external persons barred from District property;
- **114** successful indictments, arrests and convictions;
- **15** vendor suspensions or debarments;
- **51** search warrants;
- **16** referrals to United States Attorney; and
- **48** referrals to Wayne County Prosecutor's Office;

Figure 3: **INVESTIGATIONS PER TYPE** categorized by Investigation Status

(Source: OIG Case Management System)

Investigations Type

For the first time since the OIG’s inception in 2009, investigations involving **Insurance Fraud** increased tremendously, surpassing **Theft**, to become the highest number of investigated matters (**235** or **21%** of the total number of OIG investigations) to date.

CLOSED -

An investigative matter is considered closed when the District responds to the OIG’s recommendations and either takes action to implement the recommendation(s) offered in the report or implements alternate actions to resolve the matter.

INACTIVE –

Matters where the investigation was completed, and a final report issued. District response is not yet received, or corrective actions are not yet implemented.

PENDING –

Investigative matters are still in progress.

INVESTIGATIONS TYPE	TOTAL	CLOSED	INACTIVE	PENDING
Insurance Fraud	235	17	1	217
Theft	204	204	0	0
Ethics Violation	163	156	2	5
Payroll Fraud	95	90	3	2
Abuse	89	86	1	2
Financial Mismanagement	75	75	0	0
Vendor Fraud	63	60	0	3
Criminal Activity	57	56	1	0
Waste	42	40	1	1
Unauthorized Employment	39	39	0	0
Employee Misconduct	32	31	0	1
Contractor Fraud	16	16	0	0
Employee Disclosure	16	16	0	0
Misuse of District Vehicle	7	7	0	0
Total(s)	1133	893	9	231

Typically, all complaints received, which result in an OIG investigation, are classified under any of the above 14 investigation types. Any reports received that fall outside of the OIG’s jurisdiction are referred to other District offices or external agencies for proper handling.

INVESTIGATION HIGHLIGHTS

A few of the noteworthy, completed investigations during the previous year are summarized herein below:

Alleged Abuse of FMLA by a School Principal

In FY2020 annual report, the OIG reported on an investigation involving a School Principal suspected of Family Medical Leave of Absence fraud. Evidence uncovered in the investigation determined that while out on an approved FMLA, with pay, the Principal was actively working outside employment at a local health organization. The investigation also determined that the Principal had provided the District with fraudulent medical documentation to support his/her request for FMLA, which included his/her physician's recommendation that he/she be placed on a "no work restriction" while on leave. District records confirmed that the Principal had requested paid FMLA from his/her accrued sick banks. Additionally, evidence obtained through a search warrant for the local health organization confirmed the Principal's employment and related compensation from the organization during the period of FMLA absence. As a result, the District suffered a monetary loss of \$16,919 in District salary paid to the Principal during FMLA leave and while he/she was also working at the local health organization. The OIG referred the matter for administrative hearing. However, the Principal resigned his/her employment with the District prior to the scheduled hearing. The matter was then referred to the Wayne County Prosecutor's Office for a prosecutorial opinion.

Case Update: On May 3, 2021, after reviewing the evidence obtained by the OIG, the Wayne County Prosecutor's Office issued an arrest warrant for the former District Principal for "Felony Larceny under False Pretenses" for his/her fraudulent actions conducted against the District. On May 24, 2021, he/she was arrested at his/her residence, by local law enforcement authorities and booked on the felony charge. On July 16, 2021, a preliminary examination was held at the 36th District Court during which the former principal waived his/her right to the preliminary examination and was bound over to the 3rd Circuit Court pending prosecution.

Alleged Time Theft Involving Outside Employment

The OIG received a tip that a specialty employee, who reported to different school locations, was working outside employment during duty hours. The OIG conducted several interviews, as well as executed several local search warrants to gather pertinent documentary evidence. The OIG also analyzed District payroll records, Master Schedule sheets, sign-in logs, and the alleged outside employer's weekly timesheets and compensation records, among other documents. These records showed that the specialty employee often arrived at his/her assigned work location after the school's first bell and departed before the last bell, did not often follow or adjusted the Master schedule, and did not notify management of any deviations to his/her scheduled locations. OIG determined that the specialty employee was not located on authorized District grounds during some and/or all duty hours on approximately 68 school days for a total monetary loss to the District of at least \$9,084. Based on the evidence obtained, which included google mapping of the employee's locations during duty hours, as well as reviewing cellphone towers and computer records information, the OIG investigation determined that the specialty employee had outside employment which utilized his/her District skills and knowledge, and further that this employment was conflicting with the employee's performance of his/her District duties. Although the specialty employee resigned from the District during the course of the investigation, Human Resources flagged their file as a "Do Not Rehire" and OIG is seeking restitution, along with a prosecutorial opinion. The OIG also recommended additional checks and balances in monitoring employees who report to multiple areas as part of their regular assignments.

Alleged Fraudulent District Payroll Check Presented for Value

In December 2019, the OIG received an allegation that an employee deposited a District payroll check to an online bank and shortly after, presented the same check for value at a local check cashing service, which was later dishonored by the paying District bank. A demand notice was issued to the District, as “maker” of the check on behalf of the local check cashing service. Based on the evidence obtained, the execution of local search warrants, and interviews, the OIG investigation determined that the employee consented and provided an endorsed District payroll check to a third party to complete an online deposit. Knowing that the payroll check had been electronically deposited, the employee then presented the same pre-endorsed check for value at a local check cashing store. Based on OIG recommendations, the District terminated the employee due to violations of District’s Standards of Ethical Conduct policy and for the fraudulent activity. The OIG continues to attempt to recover the monetary loss of \$928, along with pursuing a prosecutorial opinion from the Wayne County Prosecutor’s Office.

Alleged Payroll Fraud by a Clerical staff

In February 2020, the OIG received tip information that a payroll clerk was recording hours for him/herself exceeding the union contractual hours authorized for the position. An OIG investigation revealed that the clerk had entered unauthorized payroll hours exceeding the approved schedule hours on several occasions, amounting to over \$4,673 in overpayments made to himself/herself. The OIG investigation further determined that the clerk’s immediate supervisor was aware of the unauthorized payroll hours and partially enabled the wrongdoing to occur. A disciplinary hearing was held with the clerk, who received a five-day unpaid suspension and was required to undergo additional payroll training, while the supervisor was issued a written reprimand.

District Employee Receiving Regular Earnings while on approved Continuous Workman’s Compensation Leave of Absence

In August 2020, the OIG became aware that a District employee was receiving regular earnings while on an approved Workman’s Compensation (WC) medical leave. The investigation determined that the District employee started, as of the date of injury, to receive wage-loss indemnity payments processed by a third-party WC administrator yet was not removed from active regular District payroll. The OIG investigation found that the District’s Risk Management department did not periodically review payroll earnings reports for employees on approved WC medical leave, and/or perform audit verification reviews, which would have timely detected the improper payroll payments received by the employee, due to no fault of theirs. Based on the OIG’s findings, the District made plans with the third-party WC administrator, and was able to recoup the overpayment of \$7,189 from the employee. The OIG further recommended streamlined processes between District offices including Risk Management, Payroll and Human Resources, including that injured staff be removed from active rosters until they return to active status, as well as improvement in payroll guidelines for time reporting of staff who are on approved WC medical leave. In addition, and as result of this investigation and the significant concerns revealed, the OIG has initiated a forensic audit to determine the extent of monetary losses to the District, due to other employees who may have erroneously received District income while away from work on approved WC leave.

Outside Employment by a Substitute Teacher during District Duty Hours

In September 2020, while conducting an alleged unemployment abuse investigation, the OIG became aware that a substitute teacher assigned to the District was also providing full-time services to a metropolitan charter school during District duty hours. The OIG investigation determined that the substitute teacher had a history of high absenteeism and had stopped responding to District communications, although was still receiving regular District earnings. The OIG verified with the charter school that during the same period of District employment, the substitute teacher was hired as a teacher by the charter school organization, recording eight hours each school day and receiving full earnings. The OIG determined that the substitute teacher violated District Work Rules and Outside Employment policies, along with causing a monetary loss to the District of at least \$8,735 in earnings and employer-paid benefits. As result of the OIG recommendations, the substitute teacher was suspended from future District duties, while the OIG will pursue means to recoup the lost District monies.

Conflicting Outside Employment by a District Teacher

In September 2020, the OIG received a parent complaint that a District Teacher was never available to provide synchronous support to students during his\her assigned virtual classes. The OIG investigation determined that the teacher was providing YouTube videos as the only method of instruction while Microsoft Teams chat history showed numerous students from various classes attempting to reach out and seek guidance, without any timely responses from the teacher. An OIG physical surveillance also showed that the teacher was reporting to an outside employer during District duty hours. As result of the OIG investigation, the teacher was found in violation of District policies by misrepresenting their work hours, abusing District time, attending to conflicting (outside) employment, conducting themselves in an unethical manner, and most importantly, neglecting his\her assigned duties and responsibilities to District students. The OIG referred the matter for administrative discipline; however, the teacher resigned from the District prior to the disciplinary hearing. The OIG recommended that the teacher's personnel file be flagged as "Ineligible for Rehire" and that this matter be considered should they ever apply for re-employment with the District.

Allegation of Unauthorized Fundraising Activity by a School Clerical staff

In September 2020, the OIG received information that a Clerical staff arranged and conducted an unauthorized fundraising activity to benefit a District student. The OIG investigation revealed that the employee arranged, promoted, and conducted a fundraiser activity, without the approval of the school administrator, utilizing District equipment, on behalf of a student. The individual confirmed that said event was held and that the monies were used to purchase a computer and its peripherals for the student; including arranging for the student to pick up the items on District property. Due to the appearance of misuse of a District facility for personal benefit, and possible violations of District policies involving Staff Gifts and Work Rules, the OIG referred the matter to Office of Employee Relations, which issued a written reprimand to the employee.

Attempted FMLA abuse by a School Administrator

In October 2020, the OIG received information that a School administrator sought approval for a Family and Medical Leave Act (FMLA) to facilitate his\her time away from work, to actively engage in a personal public speaking tour. The OIG investigation determined that the administrator had submitted certification claiming a "serious health condition" but after repeated attempts to obtain additional information by the District, failed to provide requested supporting documentation and was denied FMLA leave. After conducting a social media search and other inquiries, the OIG found that the administrator had recently launched a "speaking tour" and was actively hosting weekly online talks. In addition, it was established that the administrator, who was a licensed therapist, was actively offering clients teletherapy sessions. As result of the investigation, the OIG concluded that the individual violated District policies in as far as he\she sought FMLA leave for the purpose of engaging in Outside Employment or pursuing private activities, failed to disclose his\her outside employment and activities to the District, and engaged in conduct unbecoming an administrator. Shortly after the OIG's inquiries, the individual resigned their position with the District. The OIG recommended that the administrator's personnel records be flagged as "Ineligible for Rehire" and that this matter be considered should they ever apply for re-employment with the District.

Alleged Payroll Fraud/Conflicting Employment by a Teacher

In February 2021, the OIG received information that a teacher was simultaneously attending paid professional development trainings while working a secondary assignment with the District. Furthermore, the OIG investigation revealed that the teacher also held employment with an outside entity that s\he was attending to (virtually) while on duty with the District. During interview with the OIG, the teacher admitted to the conflicting employment, as well as accepting payment for professional development trainings, while on duty, which amounted to a District's monetary loss of \$3,071 or payment of 103 overlapping paid duty hours. The District recovered the amount paid to the teacher for the professional development sessions. Additionally, the OIG recommended administrative discipline for the teacher for policy violations of Work Rules, Conflicting Employment, and Code of Ethics. This matter is pending final disposition by the Office of Employee Relations.

Alleged Nepotism/Failure to Disclose Familial Relationship

In March 2021, the OIG became aware of a supervisory relationship between a mother and daughter assigned to the same work location. The OIG investigation revealed that the mother, a supervisor in the department, had not completed Annual Disclosures to disclose the familial relationship. During interview, the mother admitted to OIG that there were instances where she assigned duties to her daughter, who, as the investigation revealed, had also failed to complete her Annual Disclosures to notify the District of their familial relationship. The OIG recommended that a further administrative review of both mother and daughter's duties be assessed to determine if the familial relationship violated the District's policy related to Nepotism. An assessment occurred which resulted in the mother receiving a written reprimand for failure to disclose their familial relationship. As a result of this investigation, the District revised guidelines to mandate annual employee disclosures and implement disciplinary actions due to failure to properly disclose conflict of interest information.

Falsified Medical Documentation submitted to obtain Work Release

In April 2021, the OIG received a complaint from the District's Office of Employee Health Services involving an employee who was suspected of having submitted a falsified medical note to obtain time off work. Allegedly, the employee claimed to have contracted Covid-19 at a District work location, and that s/he was directed by a medical professional to self-quarantine and to not report to in-person work. The OIG investigation confirmed that the employee was seen by a medical professional and provided work release for 14 days, but not due to Covid-19 exposure at a District location as claimed, but for having been exposed to Covid-19 by their family member; although the employee tested negative for Covid-19. In addition to submitting the falsified medical note with the intent to receive pay for time off work during quarantine, the employee violated District rules by extending their period of absence from work without seeking authorization from the District, and only returned to work after being issued the District's notice of unauthorized absence and possible termination due to job abandonment. The OIG recommended an administrative hearing and discipline for policy violations of Work Rules, Code of Ethics, and for the employee's fraudulent behavior in submitting a falsified work release note to the District in order to avoid returning to work, and yet receive paid time off. As result of the substantiated violations, the District's Office of Employee Relations issued the employee a 30-day suspension without pay.

Alleged District Employee's Excessive Tardiness and Inaction by the Principal

In May 2021, the OIG received an anonymous complaint that a District employee was continuously arriving late, which was known by the Principal, who failed to take any mitigating and/or administrative actions to address the tardy behavior. The investigation showed, through first point of entry card key information and testimony, that the employee averaged over 37 minutes late on at least 43 duty days over a four-month period. The investigation also showed that during the same period, the employee did not sign in upon arrival, as required by District policy. The investigation found that the Principal failed to timely review the sign-in sheets and monitor his staff, allowing the employee to operate for months with a pattern of being tardy undetected. The OIG recommended that the employee be scheduled for an administrative hearing and be issued an Overpayment Notice to recoup paid wages of \$426 for the times s/he was not at work. The OIG also recommended that the Principal be counseled regarding responsibility to properly supervise subordinates, and ensure that all employees are punctual, along with following the policies in place for checks and balances on arrival and departure times. The OIG further recommended that the District continue to develop strategies and procedures, including E-Time, to create checks and balances on time reporting activities for hourly employees. This matter is pending final disposition by the District's Office of Employee Relations.

Fraudulent Unemployment Benefit Claims involving current and former District Employees

With the prevalence of Covid-related fraud, and based on information received by the District, the OIG initiated an investigation into unemployment benefit claims filed by current and former District employees since March 2020; following Governor Gretchen Whitmer's Executive Order [2020-35](#) (*now rescinded*) suspending in-person K-12 learning.

The OIG, assisted by the H.R division, is investigating to determine whether these benefit claims were eligible, and whether the claimants were entitled to the unemployment pay, and in some cases, the federal pandemic unemployment benefits they received from the state of Michigan and federal government, respectively. As part of its investigation, the OIG is conducting an analysis of personnel information and interviews with individuals identified to have filed for benefits, to determine the validity of these claims. Overall, approximately 2,090 individuals have been reported to have filed benefit claims since all District schools closed in March 2020, requiring employees to work remote, although full-time staff continued to receive District pay and were provided assurances of continuous employment with the District.

To date, the OIG has verified 81 employees who appear to be victims of Identity Theft, while determined at least 64 other employees as having improperly filed unemployment claims and are/were receiving benefits to which they were not entitled. The OIG’s investigation has established that several District employees initiated claims based on false separation reasons that they provided to the state unemployment agency, representing that they were either temporarily laid off, or for other reasons, not working with the District; which was not truthful. In most cases, the investigation has found that these employees continued to receive District earnings, which they failed to disclose to the state, and as result, were able to improperly collect unemployment compensation. As the investigation proceeds, those found to have engaged in fraudulent activity are referred to the District’s Office of Employee Relations for administrative hearing and any discipline deemed appropriate, as well as referrals being made to the state’s unemployment agency for adjudication where necessary. This OIG investigation is ongoing.



AWARENESS & TRAINING

Although in our 12th year of operations, the type of complaints we receive gives credence to the importance of fraud awareness and training. This is an ongoing project that the OIG takes very seriously and based on survey responses from those who have attended the training sessions, there is a lot of appreciation given to these courses. In addition to pushing out educational information through brochures and quarterly newsletters, our trainings explain, at great length, what constitutes fraud, waste, abuse, and unethical conduct; and include quizzes, so employees understand different scenarios and red flags. The overall sentiments garnered from participants is that: fraud is real; and as an increasing number of employees become equipped with the knowledge to detect fraud red flags as well as unethical behavior, and know how and where to report wrongdoing, the OIG believes that these trainings will go a long way in the prevention, detection, and deterrence of fraud, waste, and abuse in the District.

FY2021 training participants were as follows:

<u>Course Title:</u>	<u>Total no. of Attendees</u>
Fraud Awareness	314
Ethical Leadership (Schools and District leaders only)	127
Ethics	93
Conflicts of Interest	60
Whistleblower Protection	<u>54</u>
Total	<u>648</u> (97% of these attendees were school-based staff)

The numbers shown above may seem less than what is expected, but given the remote work environment, it was encouraging to see employees seeking this training despite the challenges presented during the Covid pandemic. In addition to District employees, we are pleased to report that all Board of Education members received the OIG’s Ethics training during this last year.

CONTINUING PROFESSIONAL DEVELOPMENT

As required by the Principles and Standards for Inspectors General, all OIG staff must continually undergo continuing professional education in their field. For FY2021, many of the sessions were held virtually through zoom. These included:

DATE	PROFESSIONAL DEVELOPMENT TOPIC	DELIVERY TYPE	# of OIG attendees
7/28/2020	Developing a Business Case for Internal Audit, Risk Mgt, & Compliance	Webinar	1
8/13/2020	How to Get Auditors to Perform Basic Analytics using Excel	Webinar	1
8/20/2020	Social Media Risks in the Workplace	Webinar	1
8/25/2020	The Future of Internal Audit – How to Stay Relevant in a Risky Economy	Webinar	1
8/26/2020	How to Recognize Fraud Patterns like a Pro Detective	Webinar	1
9/3/2020	Covid Changes Everything: how users and fraudsters are responding	Webinar	1
9/15/2020	Through the Lens: Tips for Conducting an Effective Video Interview	Webinar	1
9/15/2020	Auditing during a Pandemic	Webinar	1
9/24/2020	Tips, Templates & Best Practices for Conducting Investigations Remotely	Webinar	3
9/29/2020	Fraud Focus: Where to Focus your Fraud Efforts	Webinar	1
10/9/2020	Critical Thinking and Fighting Fraud	Webinar	2
10/13/2020	Practical Steps to Improve Diversity, Equity & Inclusion in Anti-Fraud field	Webinar	2
10/15/2020	Death of the Tick Mark: How Internal Audit becomes better than normal	Webinar	1
10/30/2020	Agile Audit, Dynamic Risk Assessment, Data-Driven Analytics	Webinar	1
10/30/2020	(Un)Ethical Decision Making	Webinar	1
11/5/2020	SCCE's Nonprofit Sector Compliance Conference	Virtual Conference	1
11/5/2020	We Asked, Financial Fraud Analyst Answered: 2020 Online Research Trends	Webinar	1
11/6/2020	Auditing Virtually	Webinar	1
11/9-10, 2020	Fraud Risk after Covid-19	Webinar	1
11/16/2020	26 th Annual Conference for Southeast Michigan Association of Certified Fraud Examiners (SEMCAFFE)	Virtual Fraud Conference	4
11/17/2020	The Demise of Traditional Audit Reports	Webinar	1
11/19/2020	How the Pandemic and Remote Work have affected Financial Controls Reporting	Webinar	1
11/19/2020	10 Critical Mistakes in Workplace Investigation Programs & how to avoid them	Webinar	2
12/3/2020	5 Ways to Detect and Prevent Fraud in Government Organizations	Webinar	1
12/4/2020	Refocusing Audit for 2021 (and saying Goodbye to 2020)	Webinar	1
12/1/2020	Fraud Prevention	Webinar	3
12/9/2020	The Anatomy of Synthetic Identity Fraud	Webinar	1
1/7/2021	Internet of Things	Chapter Virtual Meeting	1
1/21/2021	7 Ways to Increase Ethical Accountability and Decrease Fraud Risk	Webinar	3
3/4/2021	The Challenges of the Expert Witness	Chapter Virtual Meeting	1
3/12/2021	Forensic Accounting for Fraud	Webinar	3
4/7/2021	Insurance Fraud	Self-Study	1
4/8/2021	Intellectual Property, Fraud, Scams, and Misappropriation	Chapter Virtual Meeting	1

DATE	PROFESSIONAL DEVELOPMENT TOPIC	DELIVERY TYPE	# of OIG attendees
4/9/2021	7 Steps for Effective Report Writing	Webinar	3
4/12-13, 2021	SCCE's Essentials of Compliance Investigations	Virtual Conference	1
4/20/2021	The Top 10 Excel Skills Every Government Financial Manager Needs to know	Webinar	1
4/21/2021	Assessing Your Organization's Ethical Culture (Behavioral Ethics)	Webinar	1
5/7/2021	The Secret Ingredient for Audit Effectiveness - Credibility	Webinar	1
5/10-13, 2021	SCCE's Compliance & Ethics Essentials Workshop	Virtual Conference	1
5/11/2021	Ethical Culture Masterclass	Webinar	1
5/14/2021	Fraud Awareness: Time Theft	Virtual - Live	1
5/18/2021	27 th Annual Conference for Southeast Michigan Association of Certified Fraud Examiners (SEMCAE)	Virtual Fraud Conference	4
5/20/2021	Internal Control Considerations for the New Remote-Employee Work Environment	Webinar	1
5/27/2021	6 Keys to Building a Workplace Culture that Prioritizes Ethics	Webinar	3
6/3/2021	An Introduction to Digital Body Language	Chapter Virtual Meeting	1
6/21-23, 2021	32nd Annual ACFE Global Fraud Conference	Virtual Fraud Conference	4

THE YEAR AHEAD

In this new year, the OIG plans to make the fraud awareness training and outreach program more widely available to District employees by creating a variety of opportunities, including web-based, on-demand sessions. Our goal is to create responsive, high-quality, cost-effective, specialized training in various topics that impact ethical behavior in the workplace. Anti-fraud training is important, as fraud is constantly evolving, and we have seen what appears to be a rise in fraudulent activities during this pandemic. So, it's equally important that we maintain focus on awareness and training regarding ethical conduct.

Additionally, with respect to our investigations, the OIG will continue along this path of offering reasonable, practical, and effective recommendations for District corrective actions. Whereas we cannot force the District's leadership to agree with every OIG recommendation, we follow up to ensure that when our recommendations are accepted, specific actions are implemented to avoid a reoccurrence of the misconduct. Generally, there has not been any disagreements with the OIG's recommendations. At the same time, it is beneficial to have a District leadership who recognizes the role of the OIG, and is willing to work with, and accept our recommendations. In

this new year and future years, the OIG will always pursue this collaboration and open line of communication with the various District managers and its leadership.



Contact Us at: **Office of Inspector General**
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Visit the OIG webpage to stay current on our work