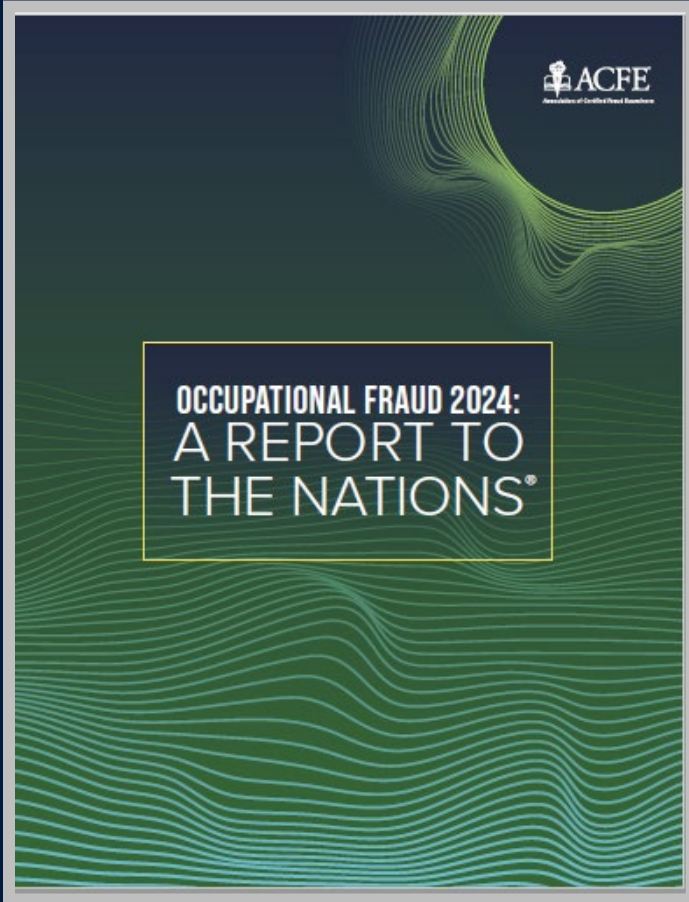


# Fraud Investigative Services Team (FIST)

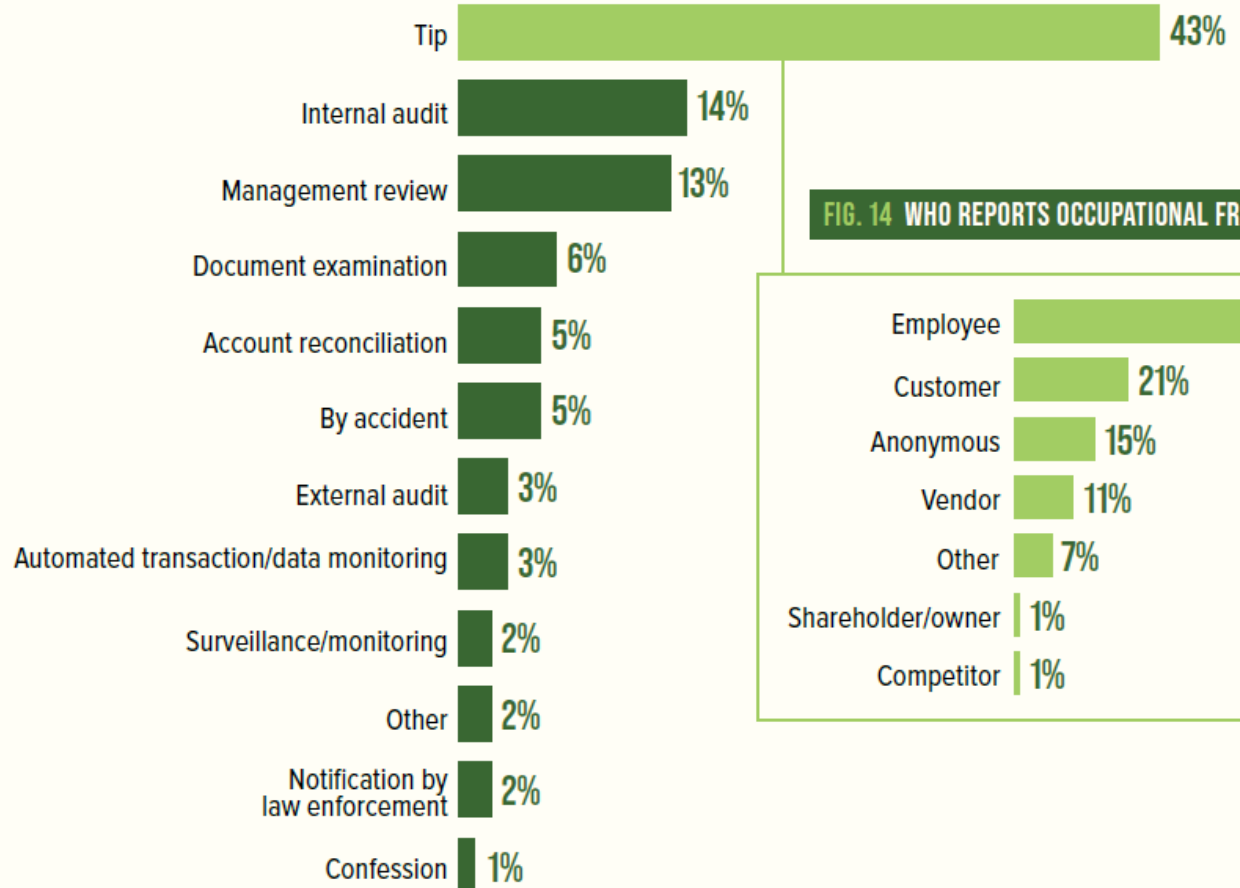
Presented By: Bryan W. Weiler, CFE  
November 13, 2024



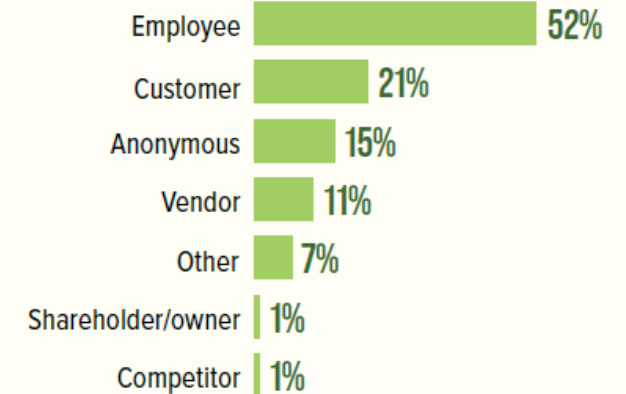
# ACFE Report



**FIG. 13 HOW IS OCCUPATIONAL FRAUD INITIALLY DETECTED?**



**FIG. 14 WHO REPORTS OCCUPATIONAL FRAUD?**



# History



OAG initially created as an  
elected office in 1836

FIST - Established in 2017

Article IV, Section 53 of the  
Michigan Constitution

# OAG Authority

## Article IV, Section 53 of the Michigan Constitution

“The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

The auditor general may make investigations pertinent to the conduct of audits.”

# Other States



Hotline and/or other reporting mechanisms



Statutory mandates and enabling legislation



Dedicated organizational units



Authority includes local units of government




# OAG Website - Report Fraud

Home - Michigan Office of the Auditor General

audgen.michigan.gov

GARS Google MI Login Worker OAG Internet OAG Home - Home OAG Office365 Email Outlook Quarantine SOM - State of Michigan TEC Home - TeamMate audgenoag/fist/ All Bookmarks

 Office of the Auditor General  
Doug Ringler, CPA, CIA

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**Recently Released**


State of Michigan Postemployment Life Insurance Benefit - September 2024 [Project Documents >](#)


Michigan State Employees' Retirement System - Schedule of Employer Allocations and Schedules of Pension and Other Postemployment Benefit Amounts by Employer - September 2024 [Project Documents >](#)

Program Services Unit, Real Estate Services Section, Development Services Division - September 2024 [Project Documents >](#)

Interstate Compact on the Placement of Children - August 2024 [Project Documents >](#)

**X (formerly Twitter)**

4 Sep 

Released: 09/04/2024  
Preliminary Survey Summary:  
Program Services Unit, Real Estate Services Section, Development Services Division, MDOT  
Link:  
<https://audgen.michigan.gov/wp-content/uploads/2024/09/r5910...>  
#MIAUDGEN #AUDIT  
#Independent #Objective  
#Transparent 

# How to Report Allegations

**\*\*\*THE OAG DOES NOT HAVE CONSTITUTIONAL OR STATUTORY AUTHORITY TO INVESTIGATE ALLEGATIONS INVOLVING LOCAL UNITS OF GOVERNMENT\*\*\***

If you need to report an allegation concerning a local unit of government, please see [Other Resources for Reporting Potential Fraud, Waste, Abuse and other Complaints](#).

## How to Report Fraud/Waste/Abuse Allegations to the OAG

Information provided to the OAG via the hotline or other methods may result in an investigative or performance audit or other review. Please provide as much detail as possible (describing who, what, where, when, why, and how) to allow us to fully evaluate your allegation. You are not required to identify yourself. However, please understand that submitting information anonymously may limit our ability to obtain additional information necessary to evaluate your allegation. We will handle any information you provide in the most confidential manner allowed by law. However, it is important to emphasize that circumstances may exist under which the OAG is legally obligated to reveal your identity, such as if your allegation is referred to a law enforcement agency.

The OAG does not normally advise individuals who have filed allegations of the existence, status, or outcome of an investigation. Generally, we will only contact you again if we need additional information or clarification.

The OAG does not represent or act on behalf of any individual or agency and cannot provide legal advice. If you are seeking a legal opinion or representation, you should consult with an attorney.

You may report State government operational and/or employee fraud/waste/abuse allegations by the following methods:

1. Complete and submit the [Fraud/Waste/Abuse Allegation Form](#) online.
2. Call the toll-free Fraud/Waste/Abuse Hotline at (517) 334-8070.
3. Print, complete, and mail the [Fraud, Waste, Abuse Allegation Form](#) to:

Office of the Auditor General  
Fraud Investigation Section  
201 N. Washington Square, Sixth Floor  
Lansing, MI 48913




# What Does the OAG Investigate?

Report Fraud - Michigan Office x +

audgen.michigan.gov/report-fraud/

OAG Sites SOM Sites HTML helpers Other State OAG Si... News Clips Graphic & Sound S... Google Mackinac Bridge Liv...

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HOME ABOUT WORK IN PROGRESS COMPLETED PROJECTS **REPORT FRAUD** CAREERS CONTACT

**\*\*\*THE OAG DOES NOT HAVE CONSTITUTIONAL OR STATUTORY AUTHORITY TO INVESTIGATE ALLEGATIONS INVOLVING LOCAL UNITS OF GOVERNMENT\*\*\***


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What does the OAG Investigate?

- + Allegations the OAG Investigates
- + Allegations the OAG Cannot Investigate
- + Allegations the OAG Does Not Investigate

Auditor General  
Doug Ringler, CPA, CIA  
Auditor General

**OTHER SITES**  
[Michigan House of Representatives](#)  
[Michigan Senate](#)

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# Allegations the OAG Does Not Investigate



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[REPORT FRAUD](#)

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**\*\*\*THE OAG DOES NOT HAVE CONSTITUTIONAL OR STATUTORY AUTHORITY TO INVESTIGATE ALLEGATIONS INVOLVING LOCAL UNITS OF GOVERNMENT\*\*\***

If you need to report an allegation concerning a local unit of government, please see [Other Resources for Reporting Potential Fraud, Waste, Abuse and other Complaints](#).

What does the OAG Investigate?

+ Allegations the OAG Investigates

+ Allegations the OAG Cannot Investigate

– Allegations the OAG Does Not Investigate

- Allegations against State employees regarding personal matters, mistakes or errors, or occasional rude or inappropriate conduct.
- Allegations related to insignificant matters or those without sufficient factual basis.

Other State agencies may be able to assist you with allegations that we generally cannot or do not investigate. Examples include complaints against a local unit of government, complaints regarding adult or child abuse and neglect, nursing home or other health care issues, welfare or public aid fraud, public utility issues, and the like. Please see [Other Resources for Reporting Potential Fraud, Waste, Abuse and other Complaints](#) for a listing of common topics with corresponding agency and contact information. Additional information is also available on our [Common Questions and Answers](#) page. To submit allegations of suspected fraud, waste, or abuse involving State government operations, officials, or employees, please follow the instructions at the following link: [How to Report Fraud/Waste/Abuse Allegations to the OAG](#)

# Other Resources for Reporting Potential Fraud, Waste, Abuse, and Other Complaints



## Other Resources for Reporting Potential Fraud, Waste, Abuse, and Other Complaints

Topic	Agency Referral	Contact Information
Abuse, neglect, or exploitation of any child or adult	Michigan Department of Health and Human Services (MDHHS)	Call: 855-444-3911 Online: <a href="#">Reporting Child Abuse &amp; Neglect</a> Online: <a href="#">Adult Protective Services</a>
Automobile repair facilities, automobile dealers, driving education, instructor preparation, driver testing business	Michigan Department of State (MDOS)	Call: 844-372-8356 Online: <a href="#">File a complaint</a> Online Services: <a href="#">Complaints</a> Email: <a href="mailto:SOS-OIS@Michigan.gov">SOS-OIS@Michigan.gov</a>
Adult foster care homes and camps, health agencies and facilities, substance abuse disorder programs, certified nurse aides (CNAs), and qualified interpreters	Department of Licensing and Regulatory Affairs (LARA) - Bureau of Community and Health Systems (BCHS)	<a href="#">Adult Foster Care Homes and Camps:</a> Call: 866-856-0126 Online: <a href="#">Online Complaint Form</a>  <a href="#">Health Agencies and Facilities:</a> Call: 800-882-6006 Online: <a href="#">Health Facility Complaint Form</a> Email: <a href="mailto:LARA-BCHS-Complaints@michigan.gov">LARA-BCHS-Complaints@michigan.gov</a>  <a href="#">Substance Abuse Disorder Programs:</a> Call: 517-241-1970 Online: <a href="#">File a Recipient Rights Complaint</a> Email: <a href="mailto:BCHS-statelicensing@michigan.gov">BCHS-statelicensing@michigan.gov</a>  <a href="#">Certified Nurse Aides (CNAs):</a> Call: 517-335-1980 Online: <a href="#">Complaint Form</a> Email: <a href="mailto:BCHS-Complaints-Nurse-Aides@michigan.gov">BCHS-Complaints-Nurse-Aides@michigan.gov</a>  <a href="#">Qualified Interpreters:</a> Call: 517-335-1980



# FIST Activity



Complaints  
(Intakes)

Fraud Task Force  
Meetings

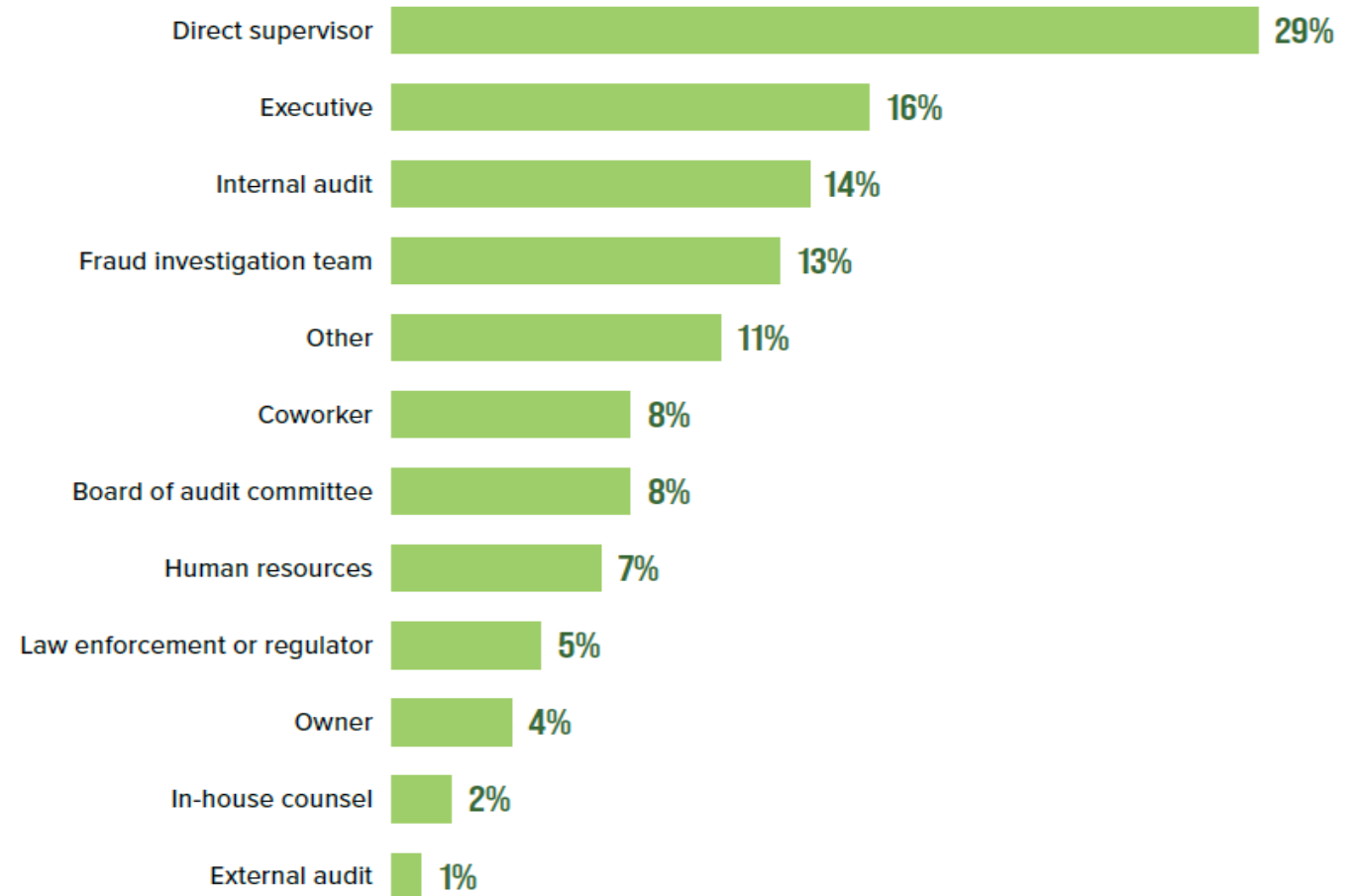
Internal  
Referrals

Referrals To  
Other Agencies

Investigative Audits

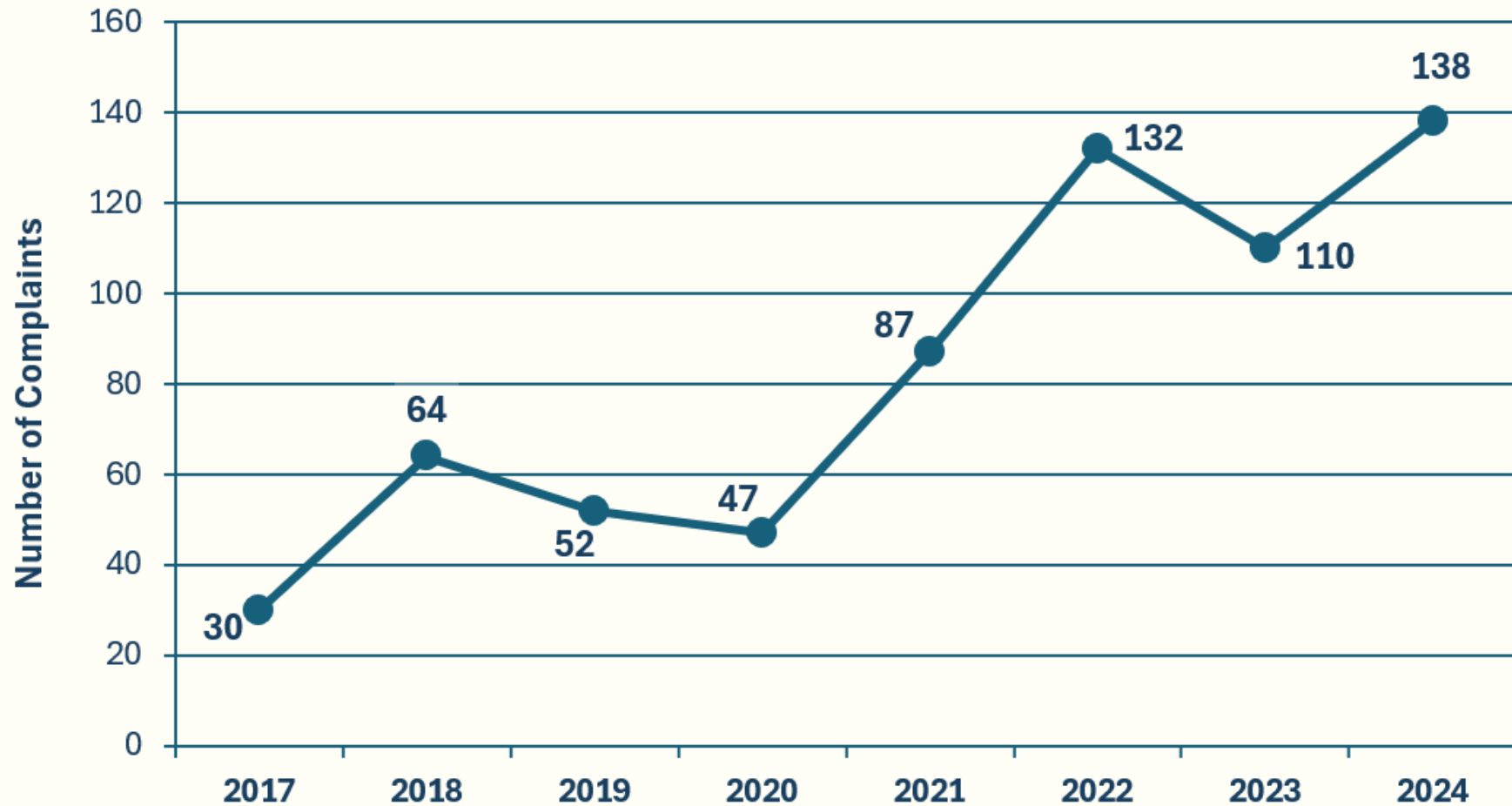
# ACFE 2024 Report to the Nations on Occupational Fraud

FIG. 17 TO WHOM DID WHISTLEBLOWERS INITIALLY REPORT?



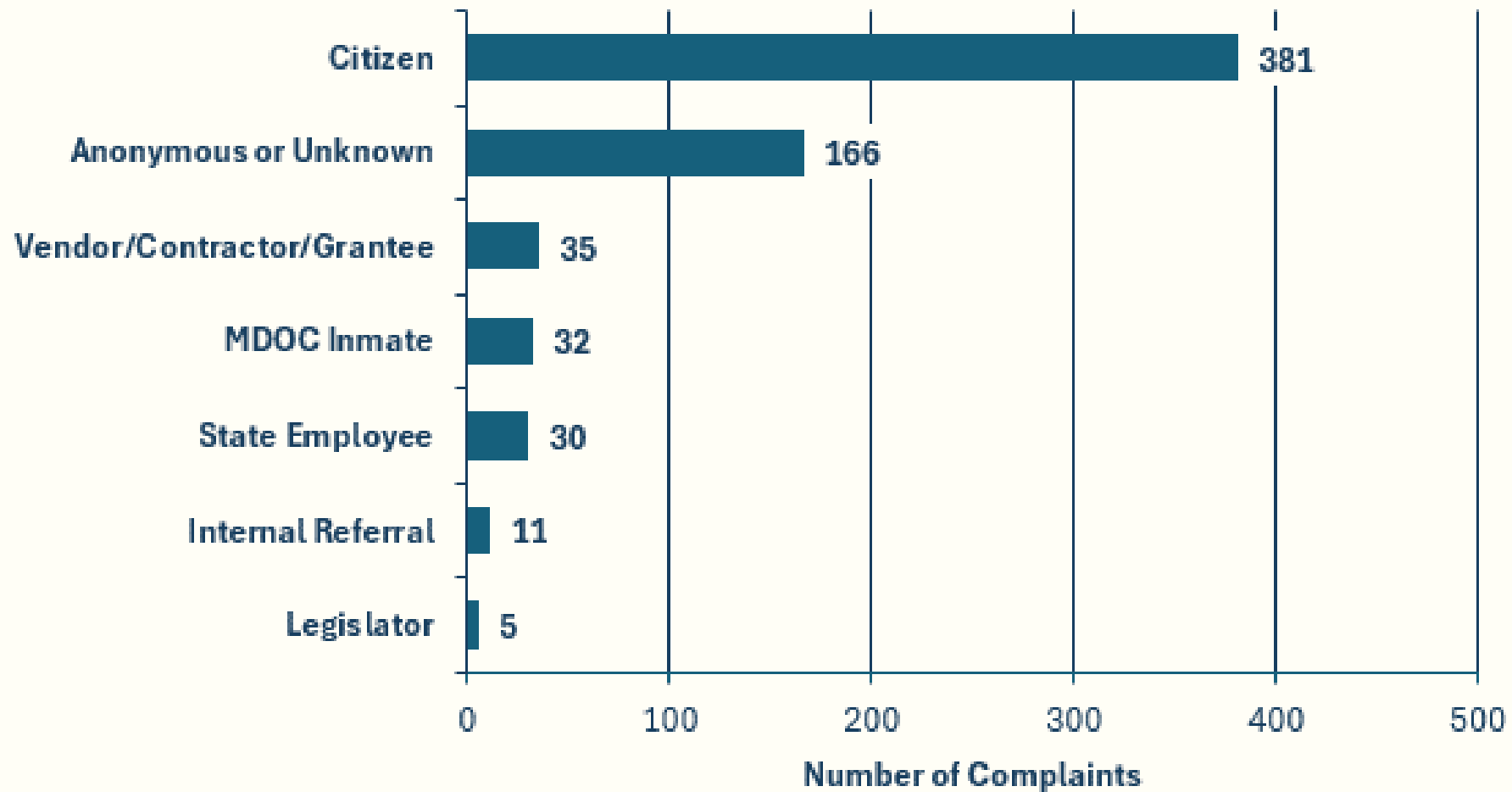


# Complaints by Year





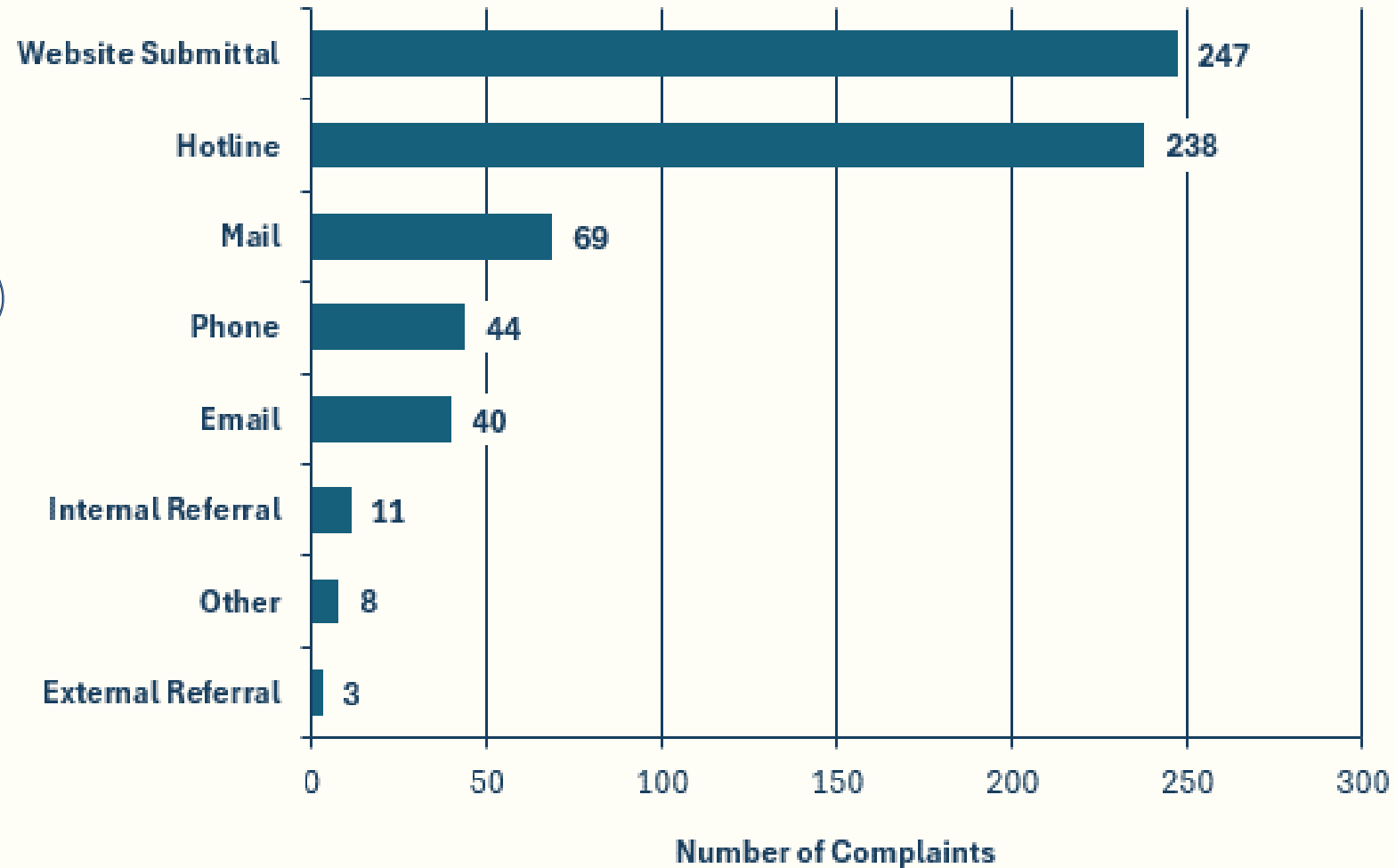
# Who is Contacting Us?





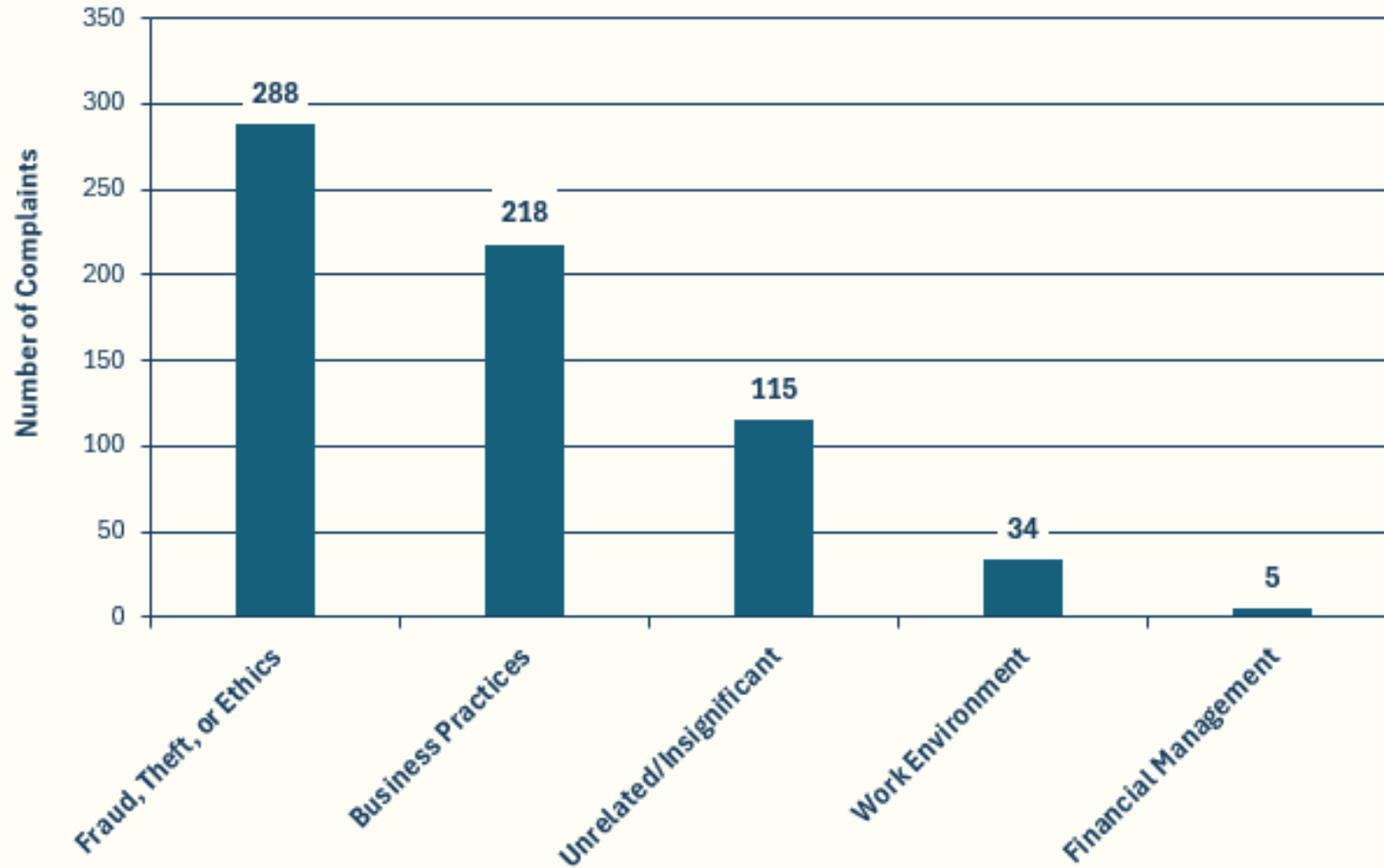


# How are People Contacting Us?



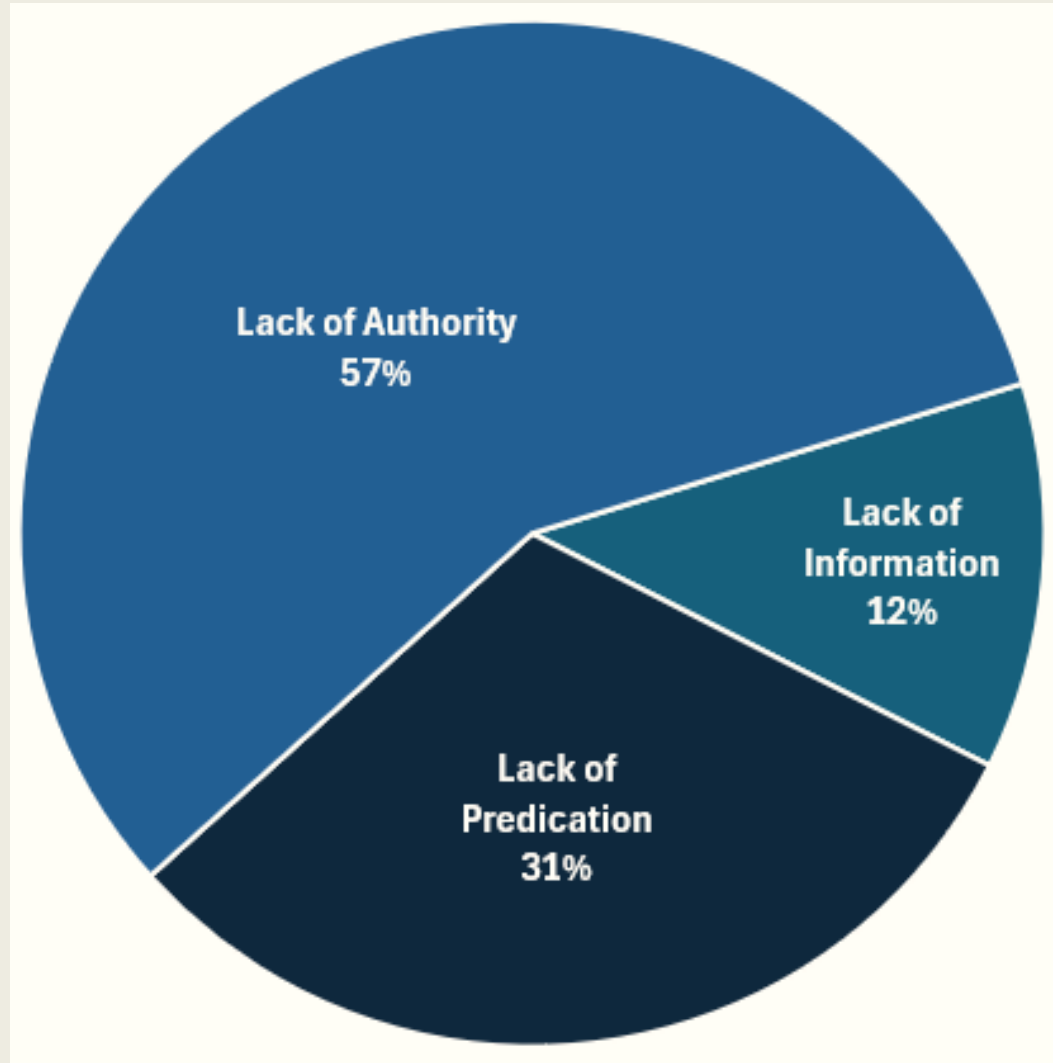


# Types of Complaints



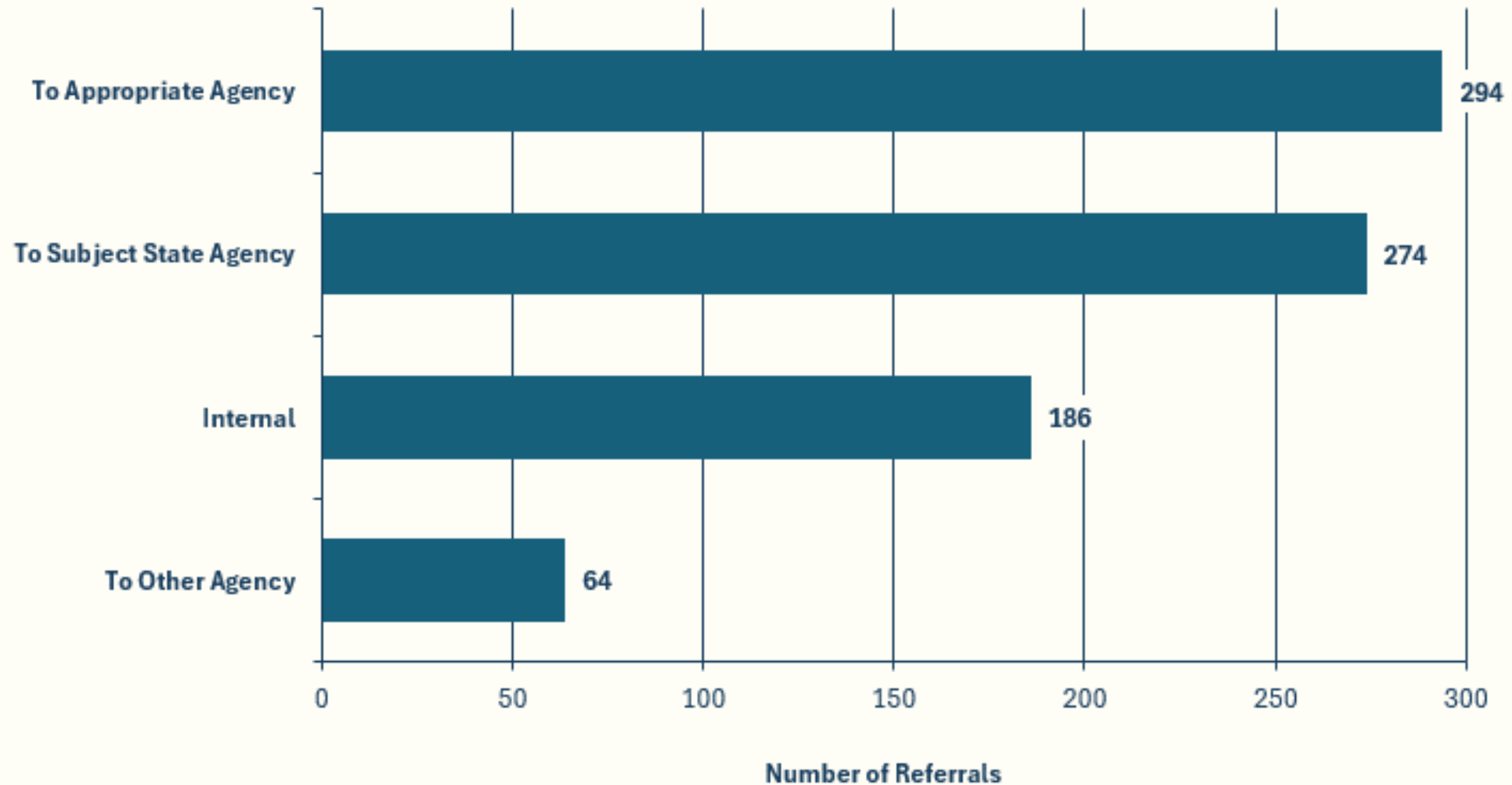


# Complaint Closures





# Referrals





# Investigative vs. Other OAG Audits



**Standards**



**Objectives and  
Scope**



**Reports**



**Functionally  
Similar**



# FIST Investigation Techniques

**Open Source Intelligence (OSINT)**

**Lexis Nexis**

**Available Data**

**Wayback Machine - Internet Archive**

**GPS**

**Building Access Data**

**Parking Ramp Access Data**





# Be Vigilant



## GAO April 2024 Fraud Risk Management

*“2018-2022 Data show Federal government loses an estimated \$233 billion to \$521 billion annually to fraud, based on various risk environments”*





Questions?

# Thank you!

