Why does fraud occur?

- PRESSURE (The What)
  - Survival Needs
  - Unexpected Circumstances
  - Personal Incentives
  - Resentment
- Opportunity (The How)
  - No Internal Controls
  - Lack of Supervision
  - Lack of Physical Controls
- Rationalization (The Why)
  - Everyone does it
  - No one will know
- Capability
  - Traits
  - Abilities



HOW TO REPORT FRAUD

Phone: 850-414-2342

Email: oig@elderaffairs.org

Mailing Address:

Office of Inspector General
4040 Esplanade Way
Tallahassee, FL, 32399

Scan the QR code to learn more about the Office of Inspector General, available resources, and reporting options.

Department of Elder Affairs

OFFICE OF INSPECTOR GENERAL

FRAUD

To promote public integrity through professional, ethical, and timely investigations.

Inspector General
Taroub J. Faraj

What is FRAUD?

Fraud is generally intentional.deception.used to secure an unfair or unlawful gain (money, property, services, or advantage).

A situation is more likely to be fraud when it involves:

- **Deception:** false statements, forged documents, hidden facts, or misrepresentation.
- **Intent:** deliberate, not a mistake.
- **Benefit:** to the fraudster or someone they are colluding with.
- **Harm:** to the organization including, loss of public trust, financial loss, legal exposure, operational disruption, or reputational damage.

Types of Fraud

- **Asset Misappropriation**
  - Theft of Services
- **Vendor Fraud**
  - Bribery or Kickbacks
- **Data Theft**
  - Confidential or Sensitive Information
  - Theft of Personally Identifiable Information

Fraud Prevention Tools?

- **Internal Audits**
  - The OIG's most comprehensive oversight tool.
- **Investigations**
  - Preliminary Inquiries, Management Reviews, and Investigations.
- **You**
  - You are the first line of defense
  - Employees are the strongest fraud-prevention resource
  - Stay alert for anything unusual, unsafe, or suspicious
  - Report concerns as soon as possible
  - Anonymous reporting options are available
  - Every report helps protect our workplace, coworkers, and those we serve

Along with our own personal ethics and moral compass, the State of Florida and the Department of Elder Affairs encourage each of us to uphold strong standards of conduct.

These expectations are clearly defined in both policy and law, and they serve as a guide to help us act with integrity, protect those we serve, and support a respectful and trustworthy workplace.



The Office of Inspector General is here as a support resource for all DOEA employees, contractors, and subcontractors whenever there are concerns about possible fraud.

If you notice something that doesn't seem right, we encourage you to report it to your supervisor when possible.

If you are unable to report the concern through your supervisor, you can contact the Office of Inspector General directly by phone, email, or mail. Every report is reviewed carefully, and situations are assessed to determine whether they rise to the level of an investigation.

You may choose to remain anonymous. However, being able to contact you for additional details often helps us address the issue more effectively.

The Office of Inspector General handles reports professionally and in accordance with applicable laws, policies, and confidentiality requirements.