

## Fraud Report

**Fraud #:** F-24-232

**Submission Date:** 07/15/2024

**Entity:** Mabton, City of

## Dashboard

**Short Description:** cash receipting concerns

**Investigation Status:** Closed

**Assigned Team:** Yakima

**Assigned PM:** STEPHANIE R Sullivan

**PR Request ID's:**

**Public Records Request:** No

**Assignment Notes:**

**Detection Method:** Entity Management

**Entity:** 0839

**Total Budget:** 36

**Team Budget:** 28

**Audit Number:** 66071

**Audit Documentation:** TM File

**TM Project Code:**

**Ok to release/bill time:** No

**Primary Loss Type:** Cash Disbursements

**Loss Type Notes or Sub Category:**

**Cyber Loss Category:** --

**Cyber Cause:** --

**This case contains sensitive information:** No

**Which tab or attachment contains sensitive information?**

**Results:** Reduced Report

**Closed Date:** 05/21/2025

**Inactivate:** No

**Inactive Notes:**

## Contact

**Created By:**

**Name:** Rachel Ruelas

**Title:** Mayor

**Phone:** 509-894-4068

**Email:** rachel.ruelas@co.yakima.wa.us

## Assignment Notes:

## Paw and Plan

**Loss Notification Date:** 07/15/2024

**PAW Assignment Date:** 07/17/2024

**Initial Contact with Entity Date:** 06/26/2024

**Assessment Completion Date:** 08/01/2024

**Reviewing Team:** Yakima

**Team Review Date:** 08/05/2024

**Fraud Team Review Date:** 08/20/2024

**Please describe, if we did not meet 5 and 10 day requirements:**

**Action/Next Step:** Review external investigation.

## Outcome

**Exit conference date:** 04/30/2025

**Exit conference attendees:** Treasurer, Clerk, Mayor, two council members.

**Misappropriation assigned amount:**

**Name and title of responsible party:** Unknown

**Misappropriation unassigned amount:** 22641

**Questionable amount:**

**Misappropriation recovery amount:** 9239

**Loss Amount:**

**Cyber recovery Amount:**

**Final audit cost:** 9248

**Audit report number:** 1037073

**Audit report issue date:** 05/15/2025

**Other case # s reported with this one:**

## Restitution

**SAO Approval Date:**

**SAO Approval Initials:**

**AG Approval Date:**

**SAO Approval Initials:**

**Amount Approved:**

**Point of Contact:**

Contacted PA Date:

Post audit PA/LE/FBI contact notes:

## Activity Log

Date	Entry
07/17/2024	'Short Description' field updated, 'Investigation Status' field updated from 'Pre-Triage' to 'Assessment/PAW' by sullivan
07/17/2024	'Detection Method' field updated from '--' to 'Entity Management', 'Audit Documentation' field updated from '--' to 'Database Only' by sullivan
07/17/2024	PAW Notification Sent
07/17/2024	'PAW Assignment Date' field updated from '' to '7/17/2024' by sullivan
07/17/2024	'PAW Assignment Date' field updated from '7/17/2024' to '7/17/2024' by sullivan
07/17/2024	'Total Budget' field updated from '' to '0', 'Team Budget' field updated from '' to '0', 'Audit Number' field updated from '' to '66071' by hopkins
08/21/2024	Attachment added
08/21/2024	'Total Budget' field updated from '0.0000' to '6', 'Team Budget' field updated from '0.0000' to '4', 'Action/Next Step:' field updated by sullivan
08/21/2024	'Initial Contact with Entity Date' field updated from '' to '6/26/2024', 'Assessment Completion Date' field updated from '' to '8/1/2024', 'Team Review Date' field updated from '' to '8/5/2024', 'Fraud Team Review Date' field updated from '' to '8/20/2024' by sullivan
08/21/2024	'Investigation Status' field updated from 'Assessment/PAW' to 'Waiting on External Review' by sullivan
09/16/2024	Status update: Scheduled to start the audit. Asked for a copy of police report but have not received it. Supposed to start planning the audit next week. (pritchab)
10/16/2024	Status update: Attorney advised the city that they weren't going to give us the police report because investigation is ongoing with the County. Can send the request letter with our authority (pritchab)
10/30/2024	Al/Mary said we received a PRR on this engagement. They will respond that we anticipate we'll complete the case within 6 months. If the case goes longer, we can let Al/Mary know so they follow back up with the requester. (pritchab)
10/30/2024	Update: Team sent police report request letter. City attorney again told the City not to provide the records or case number. Consulted with Al, who recommended we ask the County PA for the report. If they don't provide it, loop back with Al, who will make the right calls. (pritchab)
11/20/2024	Status update: Team received the police reports last week, but appears sparse. Team is going to draft up a budget to be able to complete external report review. (lycana)
12/05/2024	External review approved 36hrs which includes time already charged and 8hrs for SI. (sullivan)
12/05/2024	'Investigation Status' field updated from 'Waiting on External Review' to 'Fieldwork' by sullivan
01/15/2025	Status update: Team has submitted HD to SI for the fuel and payroll portions. (lycana)
01/29/2025	SI reviewed TM file and sent comments back to be addressed. (sullivan)
02/25/2025	Status update: Team has addressed Team SI's comments and it's back to SI for review. Discussed some thoughts around potential reporting. (lycana)
03/03/2025	'Total Budget' field updated from '6.0000' to '36', 'Team Budget' field updated from '4.0000' to '28', 'Assigned PM' field updated from '' to '20058811' by pritchab

03/04/2025	SI updated review, left a few external checklist comments to be addressed and left in the ROWD in Interviews, External Assessment, and Summary of Conclusion so highlighted yellow spots to be adjusted. LOR= reduced report. (sullivans)
03/04/2025	'Investigation Status' field updated from 'Fieldwork' to 'Reporting' by sullivans
03/24/2025	Status update: Report working through ARL. (lycana)
04/16/2025	Status update: Report through final review. Ready to exit. Team is working through the accountability findings and reports and loop in Tina. Then schedule the fraud exit before we close out on accountability. Plan to issue the fraud report at the same time as the accountability report, and have them release during the accountability so we can talk about both. (pritchab)
05/07/2025	'Exit conference date' field updated from '' to '4/30/2025', 'Exit conference attendees' field updated from '' to 'Treasurer, Clerk, Mayor, two council members.', 'Audit report issue date' field updated from '' to '5/15/2025' by stephanie950
05/15/2025	Attachment added
05/21/2025	'Name and title of responsible party' field updated from '' to 'Unknown', 'Misappropriation unassigned amount' field updated from '' to '22641', 'Misappropriation recovery amount' field updated from '' to '9239', 'Audit report number' field updated from '' to '1037073' by lycana
05/21/2025	'Investigation Status' field updated from 'Reporting' to 'Closed', 'Audit Documentation' field updated from 'Database Only' to 'TM File', 'Closed Date' field updated from '' to '5/21/2025', 'Results' field updated from '--' to 'Reduced Report' by lycana
05/21/2025	Closing case in database. (lycana)
05/21/2025	'Closed Date' field updated from '5/21/2025' to '5/21/2025', 'Final audit cost' field updated from '' to '9248' by lycana

## Initial Loss Report

**Department/area of concern:** City Hall

**What is the suspected loss or illegal activity?** 13000

**Start:** 06/17/2024

**End:** 06/17/2024

**What type of issue are you reporting?** Cash Disbursements

**What type of cyber concern are you reporting?** --

**What was the cause of initial attack vector for the cyber loss?** --

**Please describe the type of issue:**

**Please describe the amount of loss:** Cash \$13,000.00

**Please describe the suspected loss of illegal activity:** SUBMITTED DESCRIPTION: Reported Robbery

**How was the suspected loss or activity detected?** 911 Call

**Is an investigation in progress?** Yes

**If an investigation by management, law enforcement or others underway, who is in charge of this investigation?** City of Mabton Police Department

**What actions have you taken to date, if any?** 24BO353 - Active Case

**Are there any dedications of employee involvment?** Active Case, one employee arrested, not charged pending active case.

**Name and/or title of employee that have been involved in (responsible for) the loss.**

**Is this person still employed by the agency?** Yes

**Describe the employee's job responsibilities and areas or functions the employee has/had access to:**

Yuliana Morales, Deputy City Clerk - Administration Paid Leave.

**Have any restitution agreements been signed?** No

**Has a police report been filed?** Yes

**Do you have a copy?** No

**Who at the entity is aware this concern is being reported?**