

Fraud Investigation Fieldwork Plan

Reported Loss Information		
Fraud Case No.	F-23-364	
Entity	<ul style="list-style-type: none"> - Department of Children, Youth and Families - Department of Social & Health Services 	
Date SAO was notified of loss	9/15/2023	
Investigation Resources and Timeframe		
Fraud Specialist	Sam Stipic	
Audit staff	Sam Stipic	
Budget (Team and Team SI)	144 hours, including 37 hours for Team SI	
Proposed start date for fieldwork	September 2024	
Proposed completion date for fieldwork	November 2024	
Brief Background		
<p><u>DCYF</u></p> <p>Daniel Kresse is employed at DCYF as a Social Service Specialist 5, which is an on-call overtime exempt position (hourly). Per DCYF he is onsite when called in and fills out a timesheet.</p> <p><u>DSHS</u></p> <p>Daniel is also employed as a Psychiatric Social Worker 3 at DSHS. The DSHS position is full-time and overtime exempt. He is onsite MTWF, remote working on Thursdays.</p> <p>The DSHS shift at western state hospital is M – F 8-hour shifts (8:00am – 4:30pm). As an overtime exempt employee, he does not fill out a timesheet for the DSHS position.</p> <p>DSHS found no evidence in their system that he has ever submitted an outside employment form. Part of the annual review process at DSHS requires the employee to attest they are aware of the policy.</p> <p>DCYF was aware of the concurrent employment. DSHS wasn't aware of the concurrent employment when brought to their attention. The first DSHS Pay date was 7/10/2018. First DCYF Pay date was 12/24/2018, the start of concurrent employment. Total amount of wages from 2018 to 2023 for both locations was \$854,478.01 according to preliminary review of HRMS data.</p>		
Planned Strategy / Procedures- for each procedure describe the test area (Payroll, AP, etc) and include a detailed description of the test to perform including scope period.		Budget
1	<p>Teammate Setup</p> <ul style="list-style-type: none"> Create/request mode of secure share file with DCYF (.5 hrs) Create/request mode of secure share file with DSHS (.5 hrs) Create Teammate file and add all procedure steps and document purpose/steps (3 hrs) Review preliminary information received and add to teammate (3 hrs) Create fraud fieldwork plan (4 hrs) 	11 hrs
2	<p>Summary of concurrent employment</p> <ul style="list-style-type: none"> Document the time period of concurrent employment and the amount of earnings during the period. (2 hrs) Document work schedule, job description, physical place of work and other general employment information, including process for payroll reporting and supervisor approval of time worked at DCYF and DSHS. (2 hrs) Document policies and agreements between employee and agency regarding outside employment, and whether either agency was aware (2 hrs) Document any existing policies and agreements between the agencies and the employee regarding acceptable work hours/schedule, core work hours, and any other restrictions on 	9 hrs

	location or timing of work taking place (3 hrs)	
3	Document the support for improper overlaps in work schedule <ul style="list-style-type: none"> Review calendars, documented work schedule, timesheet, leave slips, etc (12 hrs) Develop conclusions and amount of wages attributable to overlaps in schedule (4 hrs) 	16 hrs
4	Conduct Interviews <ul style="list-style-type: none"> Prepare interview questions for the subject (3 hrs) Conduct and document interview with subject (2hrs) Conduct and document interviews with other staff, i.e Supervisors (8 hrs) Interviews <i>10hrs for Team SI</i>	23 hrs
5	Investigate Other Dual Employment Issues <ul style="list-style-type: none"> Furnishing of 2 employee #s with the use of one social security card information (3 hrs) Document DRS retirement contributions, double withholdings, related policies and allowability (12 hrs) 	15 hrs
6	Discuss reporting with Team SI and draft reports (10 team, 5 team SI)	15 hrs
7	<ul style="list-style-type: none"> Admin time (team level review- 15 hrs , client communications-10 hrs, TM file & close out- 3 hrs) 	28 hrs
8	Team SI review time	20 hrs
9	Exit Conference (team- 5 hrs, Team SI- 2 hrs)	7 hrs
10	Total hours	144 hrs