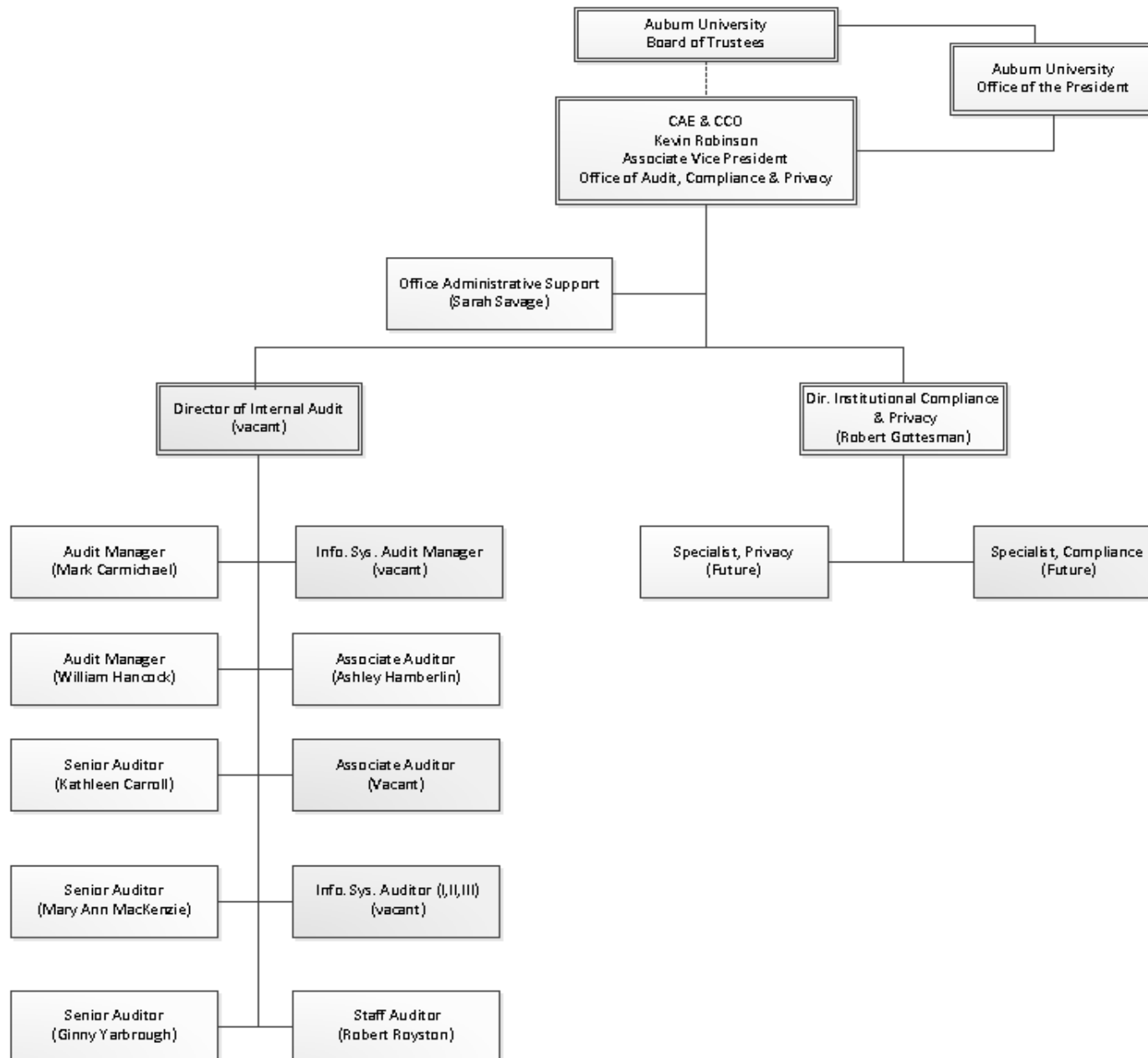




# Changing Your Paradigm on Risks & Controls

Kevin Robinson, CIA, CFE, CCEP  
Associate Vice President  
Audit, Compliance, & Privacy

AUBURN UNIVERSITY  
OFFICE OF AUDIT, COMPLIANCE & PRIVACY



# The WORLD HAS CHANGED...

## Auditor: \$74,200 missing from Iowa athletic ticket deposits

[ 0 ] July 18, 2014 | Josh O'Leary

A state audit released Friday has determined that nearly \$75,000 collected by the University of Iowa Athletics Ticket Office for Hawkeye Express tickets for three football games in 2011 was never deposited.

Those numbers are higher than an internal audit by the University of Iowa last year showed that two games' worth of proceeds, or \$66,000, was missing.

At the request of university officials, the state auditor investigated the UI Athletics Ticket Office and the operations of the Hawkeye Express, the train that transports



Passengers leave the Hawkeye Express after riding from Coralville to Kinnick Stadium. (Register file photo)

## UCLA professor strikes deal in lab fire case, avoids prison



UCLA professor of the field from research facility in 2013 laboratory fire that killed a student.

By **JOHN CAMPBELL** Updated on September 22, 2014

UCLA professor of the field from research facility in 2013 laboratory fire that killed a student.

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July 30, 2014 by Andy Thomason

Facebook Twitter LinkedIn Comments (2)

## In New Sexual-Assault Bill, Harsher Penalties for Colleges

[Updated (7/30/2014, 1:40 p.m.) with a link to the text of the bill.]

A bipartisan group of U.S. senators led by Claire McCaskill, a Missouri Democrat, unveiled a bill Wednesday morning aimed at curbing sexual assault on college campuses. Among other things, the bill would increase potential penalties for colleges that don't comply with federal rules.

[View the text of the bill here.](#)

Under the terms of the proposed legislation, colleges that don't comply with its rules could face fines of up to 1 percent of their operating budgets. For larger institutions, such a penalty could amount to several million dollars. The bill would also increase the maximum penalty for a violation of the Clery Act, a campus-crime-reporting law, to \$150,000 from \$35,000.

The bill would also require, among other things, that:

## North Carolina, NCAA sued for academic scandal

Steve Berkowitz, USA TODAY Sports 9:50 p.m. EST January 22, 2015



(Photo: AP)

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Attorneys representing two former University of North Carolina athletes on Thursday filed a lawsuit against the university and the NCAA in connection with the academic scandal involving Tar Heels athletes.

The suit, which seeks to become a class action, was filed in a North Carolina state court on behalf of women's basketball player Rashanda McCants and football player Devon Ramsey by lawyers from Hausfeld LLP, the same firm that is pursuing the Ed O'Bannon antitrust case against the NCAA concerning the use of college athletes' names, images and likenesses.

Rashanda McCants is the younger sister of former North Carolina men's basketball player Rashad McCants.

This case involves allegations of breach of contract against UNC for a failure to provide "academically sound classes with legitimate educational instruction."

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## Auburn University lab tech sold date rape drug, police say

Published May 27, 2015 • FoxNews.com

A chemistry lab technician at Auburn University was arrested Friday after allegedly selling a large amount of date rape drug, police say.

Police Chief Paul Register told AI.com that Howard, 64, was arrested at his home outside of Auburn. Howard works in the College of Engineering at the university.

Register said in a press conference Tuesday at the U.S. Attorney's Office for the Middle District of Alabama that the FBI and the DEA assisted in the six-month investigation. He also said that no Auburn students have been identified as victims of the drugs Howard is accused of selling.



Local

## University of Maryland computer security breach exposes 300,000 records

## Pledge sues Penn State, fraternity caught in nude photo scandal

REUTERS 20 hours ago



(Reuters) - The whistleblower in a Penn State University fraternity scandal tied to a private Facebook group featuring photographs of nude and apparently unconscious female students has sued the school and fraternity, according to

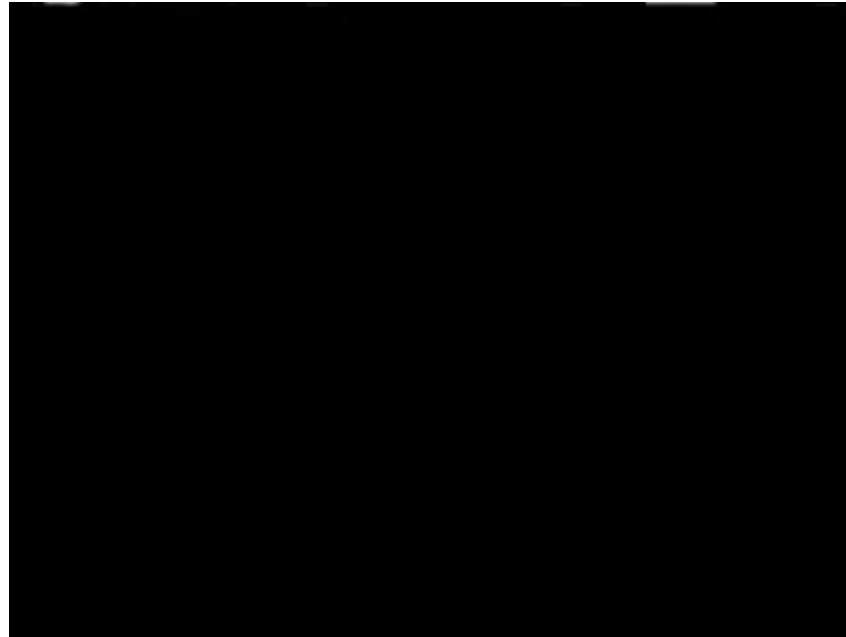




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# My Objective: Paradigm Change

Paradigm - *A set of assumptions, concepts, values, and practices that constitutes a way of viewing reality for the community that shares them*





# Risk – What Is It?

- Anything bad that might happen and prevent us from achieving our objectives.
- Why should you care?  
“Because every manager is a risk manager.”





# Risk Mgt Failure A Real Life Example – Nov 18, 1999



CHIN/FILE



CHIN/FILE

- 12 Dead and 27 Injured in Bonfire Collapse.
- “....panel found that organizational failure contributed to the bonfire accident.”
- Texas A&M today



# George Jenkins, Founder of Publix Grocery Stores

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- “Publix will be a little better place to work, or not quite as good because of you.” – George Jenkins
- “Auburn University will be a little better at managing risk, or not quite as good because of you.” – KR
- Risk management may not be in your title – but it is in your job.





# Risk Management Tips

- Risk comes on all levels from the strategic to the transactional.
- Goal isn't to eliminate all risks, but to manage where we have higher levels than we want.
- There are many ways to evaluate risks and all involve some subjectivity.





## 3 Risk Suggestions

- Pro-active risk management doesn't have to be complicated.
- Pay attention to what's happening at other schools and consider if you have risk that are too high.
- Preventing crisis is virtually always cheaper.



# Possible Responses to Risk



- 1. Avoid it.
- 2. Live with it.
- 3. Share it (or transfer it to someone else).
- 4. Attempt to manage it.



# Internal Controls

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Exclusive photo from the last time an auditor discussed internal controls with COSO triangle:

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# Risk Assessment/Internal Control a Practical Illustration

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# The Mystery of Internal Controls



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“Everyone has a personal internal control system (PICS).”



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# PICS

- Debit Cards –
- pin numbers
- Your House –
- locking doors
- Bank Accounts –
- monthly reconciliations
- Your Car – maintenance, insurance.
- Your Self – seat belts, exercise, insurance.
- Anything you do in your personal business to protect yourself and achieve objectives.



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Following these simple suggestions will greatly improve the controls in your area.





# 10 Suggestions

- 1. Set a strong example for the expectation of ethical behavior, compliance with laws/policies, and communicate your expectations routinely to your unit's personnel.
- 2. Never sign something you don't understand. Also sign only your own name.
- 3. Don't violate legal requirements for anyone (aka the prison avoidance rule).



# 10 Suggestions

- 4. If something doesn't make sense ask questions about it until you do. Pay attention to what your employees are doing.
- 5. Be familiar with institutional policies and procedures. Be willing to call and ask questions.
- 6. Consider unique risks your unit may have (i.e. cash collections, contracts and grants, etc.) and ensure additional oversight is provided.



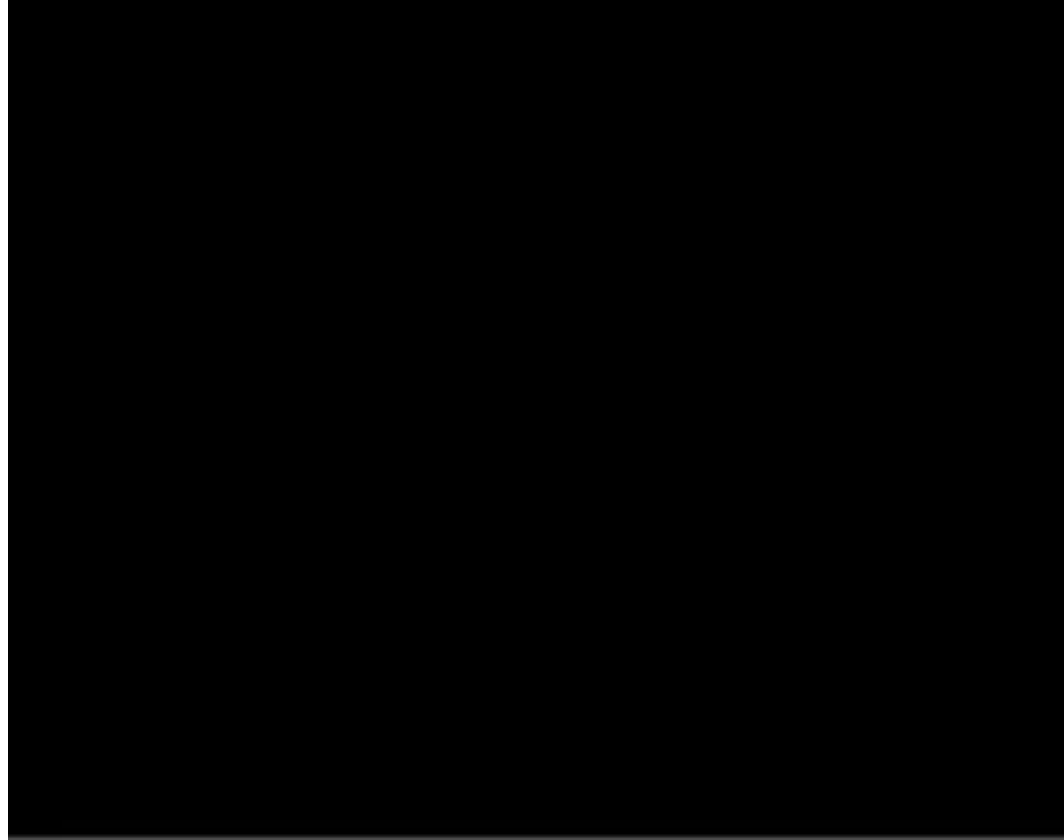
# 10 Suggestions

- 7. Ensure accounts are reconciled monthly and review this reconciliation for any unusual transactions. (This should include a review of payroll and leave reports.)
- 8. Don't let one employee have complete control of any process.
- 9. Keep offices and labs locked to protect property, data, and other resources. (Remember to shred paper documents with identifying information.)
- 10. Ensure institutional assets are used for institutional business.



# Control Evaluation Is Ongoing

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# Avoid the 2 Big Myths

## Myth 1:

- “We will send it through and if it is processed, if it is, then it’s okay.”
- Fiduciary responsibility rests with you if you send something through you are saying it’s okay.

# Myth 2



## CERTIFICATION PROGRAM

- “It is our money anyway, we can spend it however we want.”
- State and federal law dictate what is allowable – you are a steward of funds.



# Focus on Fraud



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- Colleges and Universities all face unique risks with respect to fraud - particularly occupational fraud.
- A major fraud has substantial implications for the institution:  
Fund raising, legislative, federal, general public relations



# Fraud Defined

- In *criminal law*, **fraud** is the crime or offense of deliberately deceiving another in order to damage them – usually, to obtain property or services unjustly.







# Fraud Happens



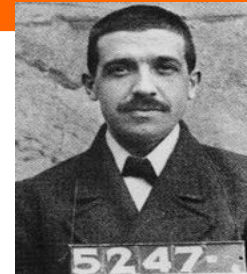
## Enron Chiefs Guilty of Fraud and Conspiracy

By ALEXEI BARRIONUEVO and VIKAS BAJAJ 3 minutes ago

Kenneth L. Lay, right, and Jeffrey K. Skilling, the chief executives who guided Enron through its spectacular rise and even more stunning fall, were found guilty today of fraud and conspiracy, which each carry a sentence of 5 to 10 years in prison.



Pat Sullivan/Associated Press;



is much as \$4.6 billion in fraudulent and improper accounting, parts at the Birmingham company.

Here is how they break down the numbers:

- ▶ **Fraudulent entries: \$2.5 billion**
- ▶ **Acquisition accounting/goodwill: \$500 million**
- ▶ **Improper accounting\*: \$800 million – \$1.6 billion**
- ▶ **Total: \$3.8 billion – \$4.6 billion**

\* Refers to accounting that does not conform to generally accepted accounting principles.

### The scheme

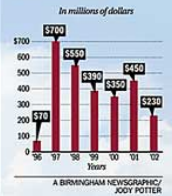
Here is how the accounting fraud was carried out, according to government authorities, who have secured guilty pleas from 15 former company executives and have charged former CEO Richard Scrushy in an 85-count criminal indictment. Scrushy has pleaded not guilty and says the fraud occurred without his knowledge.

- 1 Top officials would review quarterly results and compare figures to Wall Street expectations. If actual results fell shy, managers were ordered to "fix it."
- 2 Accounting staffers held "family meetings" to manipulate results, which they called "filling the gap."
- 3 To do this, "family members" made false entries in accounts and doctored the balance sheet, inflating profit and assets.
- 4 Accounting staffers took steps to conceal their fraud, keeping false entries in some accounts below a certain threshold outside auditors would question.
- 5 "Family members" also created false documents such as invoices to hide their work.

Sources: HealthSouth, Securities and Exchange Commission, federal prosecutors

### Bottom line

Between 1996 and mid-2002, federal prosecutors said in November, HealthSouth faked at least \$2.74 billion in profit. Here is their breakdown.



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**Fair** 620 - 659

**I Don't Know**

**Good** 660 - 749

**Poor** 350 - 619

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# Bookkeeper admits stealing \$6.9 million

Employee embezzled money to pay for ranch, Al Capone statue and more

**AP** Associated Press

Updated: 4:31 a.m. CT Feb 13, 2007

BOSTON - A bookkeeper pleaded guilty Monday to embezzling \$6.9 million to pay for such things as a ranch in Vermont, a life-size statue of Al Capone and a private performance by singer Burt Bacharach, federal authorities said.

Angela Buckborough Platt, 43, pocketed the money over six years while an accountant for J & J Materials Corp. in Rehobeth, Mass., federal prosecutors said. She was charged with one count of interstate transportation of stolen property.

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# Occupational Fraud Defined:

**“The use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization’s resources or assets.”**



# My First Exposure to Occupational Fraud

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# The Fraud Triangle

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# Pressure

- Key is that the pressure is non-sharable.
- Typical pressures include
  1. Debt
  2. Addictions: alcohol, gambling, drugs
  3. Family problems: health, marital





# Rationalization

- They don't pay me enough.
- I'm only borrowing.
- Everyone else is doing this.





# Opportunity

- Access to funds
- Access to inventory
- Ability to process transactions





# “Former Officer Sentenced in \$60,000 Theft”

*“He was a star.”*



- 21 year veteran of police force.
- 5 time officer of the year.
- “The most decorated officer I have ever seen. I had the utmost confidence in Faron.”
- "I first took the money out for bill purposes for my family. I've had financial problems,"
- "I got stuck in a financial mess. I had every intention of paying it back, but I was unable to and I took more to try and survive."



# Fraud Quick Facts

- Most fraud is found by employees & managers simply paying attention to what is going on.
- Perception of detection is the best deterrent to fraud.
- All employees have a role in ensuring ethical business dealings of the institution.
- When fraud occurs it has implications: donors, legislators, research, etc...



# Most Common Reason Fraud Occurs

One Person is given complete control of the financial process without any oversight or monitoring from the supervisor or department head.

# 2014 ACFE Report

- Estimates organizations lose 5% of their annual revenue to fraud.
- Median loss - \$145,000 per case
- Median length – 18 months
- As has been true in every report ---- tips are the greatest source of fraud detection.
- Small organizations are disproportionately victimized by fraud.

# 2014 ACFE Report

## 3 Ways Fraud Occurs

1. **Asset Misappropriation**
2. **Corruption Schemes**
3. **Financial Statement Fraud**



# 2014 ACFE Report

## Industries By Frequency (not \$)

5. Education

4. Health Care

3. Manufacturing

2. Government

1. Banking

2010 was first time ever in the top 5 as to frequency. We've held ranking in 2012 & 2014!



Gender of Fraud Perpetrators,  
who commits more frequently?

**Male 66.8% Female 33.2%**

**Not true for Universities based on  
my experience. Also in USA 54-46.**





Length of employment,  
who commits most frequently?

**1-5 years of employment most frequent  
(but losses are lower, long term cause  
more loss dollar wise.)**

**Not true for Universities based on my  
experience.**

# 2014 ACFE Report

What contributed to fraud occurring?

1. Lack of internal controls
2. Lack of management review
3. Override of existing controls
4. Poor tone at the top
5. Lack of competent oversight

**\*\*\* If these are the things that contribute to fraud what should we do?**

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ajc.com > Metro

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UPDATED: 8:13 p.m. February 11, 2008

# Feds search home of former Ga. Tech employee

## Woman is accused of \$316K charges on state credit card

By ANDREA JONES

The Atlanta Journal-Constitution  
Published on: 02/11/08

Federal agents on Monday searched the Marietta home of a former Georgia Tech employee who is accused of ringing up more than \$316,000 in personal charges on her state-issued credit card.

Over five years, Donna Gamble, who has not yet been charged with a crime, outfitted her kitchen, house and motor home with grant money from the National Science Foundation, federal documents charge.

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The former administrative coordinator bought more than 3,800 items, including a Waverunner personal watercraft and a wide-screen television, according to an affidavit signed by FBI special agent William Share.

State workers use the charge cards to make work-related purchases, and the bills are paid by the worker's agency. The investigation of Gamble is the first case that has drawn the attention of federal prosecutors in the p-card debacle. The science foundation grant is federal funds.

The state attorney general's office is looking at several other cases of potential fraud. While detectives from the Georgia Bureau of Investigation wrapped up their investigation months ago, no one has yet been charged with a crime.

Gamble, who worked in the Parker H. Petit Institute of Bioengineering and Bioscience, used five purchasing cards that were billed to a grant fund to buy items ranging from season tickets to Auburn University football games in Alabama to a \$1,900 frozen drink machine and holographic lighted palm trees, according to the federal document.

The affidavit says she bought an electric double wall oven, dishwasher and high priced Henckel knives for her

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# Georgia Tech



# How That Case Concluded



***“Contemplating any business act, an employee should ask himself whether he would be willing to see it immediately described by an informed critical reporter on the front page of his local paper and thus be read by his spouse, children, and friends.”***

**Warren Buffett**

# The Curious Case of Quin Wiggins

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Homepage > HOUSTON NEWS

## Jury Decides Fate Of Former TSU Official

POSTED: 10:57 am CDT May 8, 2007  
UPDATED: 5:45 pm CDT May 8, 2007



**HOUSTON** -- Jurors reached a decision in the punishment phase of a former Texas Southern University financial officer convicted of helping cover up a tax-funded personal spending spree, KPRC Local 2 reported Tuesday.

Quintin Wiggins, the university's former vice president of finance, was sentenced to 10 years in prison. Wiggins was found guilty on Wednesday of one count of misapplication of fiduciary property with a value over \$200,000, a first-degree felony.

Prosecutors asked for a 30-year sentence but said they were happy with the decision.

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A judge has not yet ruled on Wiggins' attorney's request for an appeal bond. Anyone sentenced to 10 years or less in prison is not qualified for an appeal bond.

Prosecutors said Wiggins helped hide a nearly \$300,000 spending spree by the university's now-former president, Priscilla

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**Video: Former TSU Officer Receives 10-Year Sentence**

"We're satisfied with that," prosecutor Julian Ramirez said. "Prison time sends a strong message. We can't argue with what the jury did. They put a lot of time into this case. They heard about 55 to 60 hours of testimony and they did what they thought was right. We respect that."

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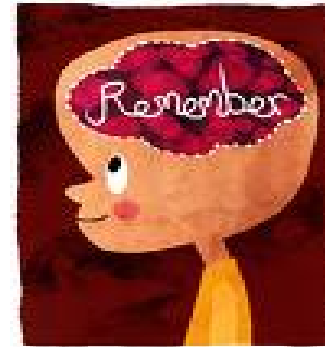


The physicians at M. D. Anderson are pioneering innovative approaches to treating all types of skin cancer, including melanoma, basal cell, and squamous cell.

Melanoma alone accounts for 60,000 new skin cancer diagnoses per year. To learn more about skin cancer treatment and prevention, Click here.



# Three Things To Remember



....even if you forget most of what I've said today.

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# 3 Things

1. You are a risk manager. You make things better or worse.
2. Internal controls matter in achieving success so think about those you can improve.
3. Never let one person have complete control of any process.



# Questions & Comments

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**Contact Info:**  
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**[robinmk@auburn.edu](mailto:robinmk@auburn.edu)**