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| # | ELEMENT OF FINDING | RESPONSE |
| 1 | A general statement describing the fraud or misappropriation that occurred. |  |
| 2 | A description of the funds or assets that were the subject of the fraud or misappropriation (ex., utility receipts, petty cash, computer equipment). |  |
| 3 | The amount of funds or approximate value of assets involved. |  |
| 4 | The department or office in which the fraud or misappropriation occurred. |  |
| 5 | The period of time over which the fraud or misappropriation occurred. |  |
| 6 | The title/agency affiliation of the person who committed or is believed to have committed the act of fraud or misappropriation. |  |
| 7 | The name of the person who committed or is believed to have committed the act of fraud or misappropriation, if formal charges have been brought against the person and/or the matter has been adjudicated. |  |
| 8 | Is the person who committed or is believed to have committed the act of fraud still employed by the agency? |  |
| 9 | If the person who committed or is believed to have committed the act of fraud is still employed by the agency, do they have access to assets that may be subject to fraud or misappropriation? |  |
| 10 | Has the agency notified the appropriate law enforcement body about the fraud or misappropriation? |  |
| 11 | What is the status of the investigation at the date of the auditor’s/accountant’s report? |  |
| 12 | If the investigation is complete and the person believed to have committed the act of fraud or misappropriation has been identified, has the agency filed charges against that person? |  |
| 13 | What is the status of any related adjudication at the date of the auditor’s/accountant’s report? |  |
| 14 | Has restitution been made or has an insurance claim been filed? |  |
| 15 | Has the agency notified the Louisiana Legislative Auditor and the District Attorney in writing, as required by Louisiana Revised Statute 24:523 (Applicable to local governments only) |  |
| 16 | Did the agency’s internal controls allow the detection of the fraud or misappropriation in a timely manner? |  |
| 17 | If the answer to the last question is “no,” describe the control deficiency/significant deficiency/material weakness that allowed the fraud or misappropriation to occur and not be detected in a timely manner. |  |
| 18 | Management’s plan to ensure that the fraud or misappropriation does not occur in the future |  |