Our Experience

Travis County Tax Office

Tax Assessor-Collectors Association

Annual Conference

Galveston 2019
Why People Commit Fraud
Opportunity

- Weak Internal Controls
- Lack of Policy Enforcement
- No Separation of Duties
- Bad Culture
Pressure

- Greed
- Financial Difficulties
- Living Beyond Means
- Unrealistic Targets
Rationalization

- “I’m Underpaid”
- Sense of Entitlement
- Need to Provide for Family / Lifestyle
- “Borrowing”
No Magic Bullet

What happened to you?

I got fired.
Do The Easy Things That Take Time

- Title Audits
- Restrict Access (Voids & Modify)
- Blind Close Outs
- Review the Obvious
3 IMPORTANT THINGS

- Redundancy
- Transparency
- Complacency
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- Transparency
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REDUNDANCY

- Minimum of 3 for every task
- Job Rotation
- Segregation of work
- Staff must understand requirements
- Same rules for everyone in the office
- Don’t discount employee morale
COMPLACEMENT

○ Never, ever think “Can’t happen here”

○ Question everyone and everything

○ Trust but verify
MUST DO

- Be present
- Keep it simple
- Consistency