



Richmond Office of the City Auditor

Office of the Inspector General

Fighting government waste, fraud and abuse

Umesh Dalal, CPA, CIA, CIG
Richmond City Auditor/Inspector General

December 13, 2013

Ms. Tonya Vincent, Interim Director, Department of Social Services

The Office of the Inspector General (OIG) has completed an investigation in the Department of Social Services (DSS) regarding the misuse of Wal-Mart gift cards. This letter informs you of the results of the investigation.

Complaint

The OIG received a complaint that Wal-Mart gift cards were missing from DSS and they believed that a DSS employee used the Wal-Mart gift cards for personal use.

Legal Requirements

In accordance with the Code of Virginia, §15.2-2511.2, the City Auditor is required to investigate all allegations of fraud, waste and abuse. In addition, the City Code section 2-231 requires the OIG to conduct investigations of alleged wrongdoing.

Findings

The investigator identified the alleged DSS employee committing the wrongdoing as an Administrative Program Support Specialist within the Department. This employee obtained the Wal-Mart gift cards from the safe located in the DSS office at 900 E. Marshall Street. The investigative procedures identified that:

- The employee took and used 11 gift cards totaling \$1,610.13 between February 2013 and July 2013.
- The employee used the gift cards at Wal-Mart stores located in the Newport News area. The investigator obtained appropriate documentation confirming that the cards were used by the employee for personal benefit.

- The investigator collected evidence and presented the evidence to the employee during an interview. The employee initially denied the allegation; however, later admitted to taking and using the gift cards.

The investigator notified the Commonwealth Attorney's Office of the findings for criminal prosecution. On August 21, 2013, the employee was indicted on one count of embezzlement in connection with this investigation. On December 12, 2013, the employee pled guilty to the charge of embezzlement by public official in the Richmond Circuit Court. The employee received a two-year sentence with all of it suspended, two years of unsupervised probation, and restitution in the amount of \$1,610.13. The employee has already made partial restitution of \$600 to the City.

The OIG found the allegation to be substantiated. If you have any questions, please contact me at extension 5616.

Sincerely,

Umesh Dalal

Umesh Dalal, CPA, CIA, CIG
City Auditor/Inspector General

cc: Mr. Byron C. Marshall, Chief Administrative Officer
Mr. Stephen W. Harms, Interim DCAO, Human Services
City Council Members
City Audit Committee