

CASH AND CASH EQUIVALENTS FRAUD

Please type or print clearly. Incomplete or illegible applications will not be processed.

County Employee Number		Last Name	First Name
Current Position		Payroll Title (if different)	Item Number
Work Phone	Extension	Fax	Email Address
County Department		Department Number	
Home Address		City	Zip Code

ELIGIBILITY REQUIREMENTS

This four (4) hour program is intended for permanent County employees who have successfully completed *Fraud Awareness and Prevention* or who directly supervise or manage a cash or cash equivalent operation (such as operation of cash registers, bus token distribution, license fee collection, tax collection, etc.). Please indicate on the line below the operation you supervise or manage, and the number of employees you oversee.

Name of cash handling operation you supervise or manage	Number of employees supervised
---	--------------------------------

PROGRAM REGISTRATION

This application indicates an interest in the program and does not guarantee enrollment. Applicants will be notified when the classes have been scheduled and opened for enrollment. Participation in these classes will require your manager/supervisor's approval and signature, to be obtained later during the enrollment process.

QUESTIONS

For questions or to inquire about accommodations needed to participate in this workshop, please contact the Learning Academy at 213.738.2870 or LearningAcademy@hr.lacounty.gov.

Please fax or email your completed application to the Learning Academy at:

Email: LearningAcademy@hr.lacounty.gov
Fax: 213.637.0094

CASH AND CASH EQUIVALENTS FRAUD

WORKSHOP DESCRIPTION

Through the frontline provision of goods and services, many County offices have direct contact with cash and cash equivalents. The County collects fees for pet licenses, processes property taxes, disburses bus tokens to clients, and charges for entry to some golf courses or parks. Each is an example of the exchange of cash or a cash equivalent and may be susceptible to fraud.

This four-hour workshop will educate managers and supervisors on how to detect symptoms of fraud, report suspected fraud, and prevent fraud in the workplace. Through lecture, video, and learner-centered case studies, participants will learn about cash fraud, symptoms and red flags, internal controls necessary in a receipting or disbursement operation, personal liability, and how to develop an individual Corrective Action Plan.

WORKSHOP OBJECTIVES

Upon successful completion of this workshop, managers and supervisors will be able to:

- Recognize the symptoms of cash fraud.
- Identify which steps to take when cash fraud is suspected or detected.
- Determine the internal controls that should exist in a receipting or disbursement operation.
- Identify weaknesses or areas for improvement in their individual operations.
- Create a Corrective Action Plan to address weaknesses or improve existing internal controls.

ELIGIBILITY REQUIREMENTS

This four (4) hour program is intended for permanent County employees who have successfully completed *Fraud Awareness and Prevention* or who directly supervise or manage a cash or cash equivalent operation (such as operation of cash registers, bus token distribution, license fee collection, tax collection, etc.).

PRESENTERS

The presenters in this workshop are subject matter experts from the Auditor-Controller's Office of County Investigations, (OCI), with numerous years of experience investigating hundreds of allegations of criminal and administrative misconduct and fraud. Such investigations range in scope from charges of nepotism, serial time abuse, computer-misuse and personnel improprieties to criminal investigations of identify theft, embezzlement, theft of public funds, computer hacking, pornography, forgery, and various other confidence schemes that result in monetary loss to the County. The OCI administers the County's Employee Fraud Hotline and conducts criminal and administrative investigations involving County employees, vendors, and contractors. Staff can be reached at fraud@oci.lacounty.gov, www.lacountyfraud.org, and 800.544.6861.



Gloria Molina
First District

Mark Ridley-Thomas
Second District

Board of Supervisors

Zev Yaroslavsky
Third District

Don Knabe
Fourth District

Michael D. Antonovich
Fifth District

Lisa M. Garrett
Director of Personnel