

VLS

FRAUD INVESTIGATION SERVICES

PROFESSIONAL. COMPREHENSIVE. SENSITIVE.

The VLS *Fraud Solutions INVESTIGATION SERVICES* is an effective and discreet team of professional fraud experts that use a proven process to deliver a thorough investigation, while protecting a positive work environment. This team—CPAs, Certified Fraud Examiners and former law enforcement (including the Federal Bureau of Investigation)—are seasoned leaders, experienced in the investigative and education community.

With over 50 years experience in working closely with California educational agencies, VLS *Fraud Solutions* understands the business of education like no other firm. These are truly unique experts in fraud investigation in the highly specialized field of education. VLS has a proven reputation for credibility and a proven track record of success in the education field.

“ I had a high-risk client fraud issue that demanded a quick resolution. I didn't doubt that VLS knew what to do and how to get it done in the shortest time possible. Along with the investigative discipline they used, they communicated often and effectively and we never guessed as to the status and were kept up to date on important investigative results. We felt cared-for from the beginning and through this investigation, we've enjoyed working with them and won't hesitate using them again on these investigative assignments. ”

—Kevin Dale, Attorney, Best Best & Kreiger

THE RISK IS REAL

VLS *Fraud Solutions INVESTIGATION SERVICES* are designed to the specifics of your situation, ever mindful of the need to protect a positive work environment in the process. VLS investigators know how to handle allegations and circumstances which may involve fraud and abuse from whistleblower letters, hotlines, anonymous tips, exit interviews and other sources of complaints. This could include investigation of frauds from employee misappropriations, theft, and embezzlement; check disbursement schemes; cash receipts schemes; conflict of interest, bribery and corruption schemes; procurement fraud, including both vendor and employee scheme; payroll fraud; employee reimbursement schemes; and overall abuse and/or fraud within your school or district.

QUICK RESPONSE WITH HANDS-ON ASSESSMENT

VLS *Fraud Solutions* responds quickly to your concerns and works hands-on with you to professionally assess the situation and help you determine if an investigation is warranted and if the necessary predication does exist to begin a formal investigation. VLS has extensive experience in working with both in-house and/or outside counsel assigned to represent your interest.

PERSONALIZED PLAN AND SPECIFIC GOALS

VLS *Fraud Solutions INVESTIGATION SERVICES* includes a timely plan of action that includes establishing the specific objectives and needs of the investigation. And because the majority of investigations are of a sensitive matter, VLS consults with you personally, conducts investigations in a professional and discreet manner, and knows how to work with your internal audit and/or internal investigative staff to minimize the cost of the overall investigation.

CONTINUED



VLS FRAUD SOLUTIONS A PROFESSIONAL SERVICE OF VICENTI, LLOYD & STUTZMAN LLP

Working together to build a culture of integrity and productivity within your workplace

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Using an established protocol for collecting data and evidence, the typical goals of an investigation are to determine who, how, and how much loss was suffered to your school or district. This process will normally include witness identification and interviews, computer forensics, review of financial records, datamining for trends and patterns, and other investigative techniques. Resolutions are timely with a prompt report prepared for you according to the objectives, and in compliance with professional standards. If requested, VLS can work with you in the presentation of findings to your Board of Trustees or directors.

TYPICAL REPORT OF FINDINGS AND SERVICES

- Fraud determination; mode and method of fraud
- Identification of perpetrator and fraud loss
- Identify weaknesses of internal control and how to improve
- Liaison and referral with law enforcement and regulatory agencies

AND AS APPROPRIATE

- Provide expert witness testimony
- Assist with proper reports; completed and filed with insurance carrier
- Proper reports and findings filed with regulatory agencies

5 DECADES OF EXPERIENCE PROVIDING FRAUD SOLUTIONS TO EDUCATION COMMUNITY

INVESTIGATION SERVICES is one of several professional services provided to our education community through *VLS Fraud Solutions*. With over five decades of experience in providing fraud solutions for education, VLS is available to implement recommendations for improvement for your fraud prevention and detection program. And as qualified experts, VLS professionals may be called upon to work with civil or criminal investigators and attorneys concerning the investigation and findings, and in assisting attorneys in preparing for litigation.

CRISIS MANAGEMENT ASSISTANCE

The professionals at *VLS Fraud Solutions* have experience in the many crisis management factors that can arise during fraud investigations. VLS can help resolve, for example, concerns and issues related to personnel administrative hearings, civil litigation, criminal investigations, positive and negative publicity, and the many inquiries from within and outside of your school or district.

REASONABLE RATES

VLS takes a personal interest in your school or district and provide the required staff, experience and skills needed to quickly address and resolve your specific assignment. Rates for our professional **FRAUD INVESTIGATION SERVICES** are highly competitive.

FOR MORE INFORMATION about *VLS Fraud Solutions INVESTIGATION SERVICES* or to schedule a free consultation, contact us in complete confidence. Please call our *VLS Fraud Solutions Advisors* Linda Saddlemire, CPA, CFE, or Ernie Cooper, CPA, CFE at (626) 857-7300. Or you can e-mail Linda at lsaddlemire@vlsllp.com or Ernie at ecooper@vlsllp.com.