



VLS FRAUD SOLUTIONS *Safeguarding Nonprofit Reputations and Resources*

FRAUD INVESTIGATION SERVICE

Professional. Comprehensive. Effective.

Fraud steals. Cash embezzlement, skimming of donations, credit card abuse, reimbursement of expenses, payroll fraud, bribery and vendor fraud are, unfortunately, real examples of fraud that happen routinely in nonprofit businesses. The VLS Fraud Solutions Team is experienced in handling all types of allegations and circumstances, which involve fraud and abuse, with the nonprofit organization.

OUR FRAUD INVESTIGATION SERVICE is a full-service investigations team of experienced fraud experts—CPAs, Certified Fraud Examiners, and former law enforcement investigators, including the Federal Bureau of Investigation (FBI). These are professional field experts and proven leaders in the nonprofit and investigative community. With over 50 years experience in working with nonprofit organizations in California—this is a Team that understands the nonprofit business and its culture. Very few firms who conduct investigations can make this claim. VLS has a reputation of credibility and a proven track record of success.

PROTECTING YOUR REPUTATION AND CREDIBILITY

Your hard-earned reputation, credibility and trust in the community are vital to your existence. VLS understands that even with the best intentions, fraud does exist in nonprofit organizations. When an allegation of fraud arises in your organization, you need to deal with it immediately and effectively.

OUR FRAUD INVESTIGATION SERVICE responds quickly to your concerns or allegations, delivering a hands-on assessment to determine if an investigation is warranted. VLS has extensive experience in working successfully with both your in-house or outside counsel assigned to represent your interest.

"If your organization is victimized by employee fraud, chances are the one who steals from you will be the highly trusted employee, the hardest-working person in your organization, the one who's been with you ten years and knows your children's names."

—Association of Certified Fraud Examiners

VLS KNOWS THE IMPORTANCE OF DISCRETION WITH MINIMAL DISTRACTION

VLS understands the need to be discreet with serious allegations and investigations, and takes pride in working with you with minimal distraction to your operations. We consult with you personally and conduct investigations in a professional and prudent manner.



VLS FRAUD SOLUTIONS A PROFESSIONAL SERVICE OF VICENTI, LLOYD & STUTZMAN LLP
Safeguarding Nonprofit Reputation and Resources
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“People don’t readily turn themselves in or discontinue a fraud, because they rationalize themselves away from it. They feel that their embezzlement is small in comparison to the overall size of the organization, or that stealing from the organization does not harm anyone individually...or they convince themselves that they’ll repay the organization later.”

—Gerard M. Zach, CPA, CFE, MBA; Author: *Fraud and Abuse in Nonprofit Organizations*

TIMELY RESOLUTION AND PERSONAL REPORTING

Our goal is prompt and complete resolution of our investigations, with timely communication of our findings to you. If a formal Report of Findings is required, it is prepared according to the objectives of the engagement and in compliance with professional standards. If called upon, we also work with you and your legal counsel in presenting our findings to your board of trustees, directors or audit committee. We also help assure that all necessary reports are completed and filed – accurately and promptly – with your insurance carrier for any loss suffered by your organization.

As qualified experts in the field of fraud we are routinely called upon to work with civil and/or criminal investigators and attorneys concerning our investigation and findings. We have experience in assisting attorneys in preparing for litigation, including reviewing and participation in depositions. Because of our unique experience, VLS FRAUD SOLUTIONS has a strong reputation and long-standing relationships within the law enforcement community—and we work with you to assure the proper referrals to law enforcement if necessary.

RECOMMENDATIONS FOR IMPROVEMENT

If warranted, VLS can provide advice about internal control weaknesses or other matters which come to our attention and which may assist you in the prevention and detection of future frauds. We are also available to implement any recommendations for improvements to your nonprofit organization in establishing an Anti-Fraud Program to protect your assets and overall accountability.

ASSISTING YOU IN HANDLING NEGATIVE PUBLICITY

We have experience in the many crisis management factors which typically arise during fraud investigations of nonprofit organizations such as: potential civil litigation; possible criminal investigations; negative publicity; and the many inquiries from both within and outside your organization. We’ll work with you on communication strategy and the information appropriate to discuss, internally and publically.

REASONABLE RATES. PERSONAL ATTENTION.

The rates for our FRAUD INVESTIGATION SERVICES are competitive, and we have the staff personnel to address the simplicity or complexity of your specific need. Our experience includes working with your internal audit and/or internal investigative staff to minimize the cost of the overall investigation. We take a personal interest in your nonprofit organization and work with you to ensure a discreet and thorough investigation with minimal distraction to your operations.

FOR MORE INFORMATION on our FRAUD SOLUTIONS, or any of its other services—like our Fraud Alert Hotline and Ethics and Fraud Awareness Workshops—and to schedule your free consultation, please contact Linda Saddlemire, CPA, CFE or Ernie Cooper, CPA, CFE—our **VLS FRAUD SOLUTIONS ADVISORS**—at (626) 857-7500. Or e-mail Linda at lsaddlemire@vlsllp.com or Ernie at ecooper@vlsllp.com.



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