

Office of Legislative Audits (OLA)
Compliance and Performance Audit Division
Overview of Fraud Investigation Unit (FIU) and Data Analytics Unit (DAU)
Joint Audit and Evaluation Committee
December 6, 2022

Fraud Investigation Unit

- OLA Hotline was created in 2003 and FIU formally created in 2020 by internal OLA reorganization
- Led by Fraud Investigation Manager, Joseph McWilliams and reports to Assistant Audit Director, Josh Adler
- All FIU staff are Certified Fraud Examiners
- Dedicated FIU positions increased from 5 to 8 after 2022 Legislative Session
- Mission:
 - Operates OLA's Fraud Hotline
 - Conducts independent investigations of fraud, waste, and abuse
 - Advises and assists OLA audit crews in issues falling under its expertise
 - Conducts outreach to State agencies
 - Liaises with other investigative entities including the Office of the Attorney General – Criminal Division and the Office of the State Prosecutor

Data Analytics Unit

- Created in 2019 to fill a void in data analytics capabilities
- Led by Data Analytics Manager, David Fahnstock and reports to Matt Streett, Assistant Audit Director
- Dedicated DAU positions increased from 4 to 6 after 2022 Legislative Session
- A number of staff transferred from direct audit positions, and have unique perspective on developing useful and necessary data for conducting effective and efficient audits
- Mission:
 - Creates and maintains OLA computer systems reserved for data analytics capabilities
 - Assists field audit staff through the creation of automated audit tools
 - Provides training, advice, and technical knowledge on data manipulation and use
 - Maintains OLA's automated workpaper system
 - Actively participates in the National State Auditors Association Data Analytics Work Group