



**DEPARTMENT OF AUDITS AND ACCOUNTS  
STATE GOVERNMENT AUDITS DIVISION**

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To Board Members of the Department of Human Services:

Each year the Georgia Department of Audits performs an audit of various State Agencies including the Department of Human Services (DHS). Over the past years, board members would receive communication from the auditor at the beginning of the audit with an Engagement Letter and at the conclusion of the audit with an Audit Report. However, due to recent changes in auditing standards, the auditor is now required to inquire of those charged with governance (which includes board members) as to their knowledge of any fraud that has occurred involving their agency. With this in mind, the attached document has a series of questions that I ask each of you to complete to the best of your knowledge involving your agency. Once you have completed this questionnaire, please email it back to me directly and rest assured that your answers will remain confidential.

It should also be noted, for the purposes of completing this questionnaire, fraud can be defined as the intentional misrepresentation of accounting records, improper use of an entity's assets, or situations involving conflict of interests. Conflict of interest, in this context, refers to a situation in which a public official exploits his/her position for personal benefit, typically financial in nature.

If you have any questions or concerns feel free to contact me.

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## Department of Human Services Fraud Questionnaire

1. How long have you been a board member of DHS?
  
2. As a part of board meetings are the risks of fraud facing the agency discussed?
  
3. Is there any specific aspect of DHS's business that concerns you with respect to fraud? If so, why does this aspect of DHS's business concern you in relation to fraud?
  
  
  
  
  
  
  
  
  
  
4. Are you aware of any instances of Fraud or abuse that has occurred during the fiscal year (July 1, 2013 thru June 30, 2014)? If so:
  - a. What was the situation
  - b. Who was involved
  - c. How was it discovered
  - d. What is the current status of the matter
  
  
  
  
  
  
  
  
  
  
5. During this fiscal year (July 1, 2013 thru June 30, 2014) have there been any allegations of fraud or suspected fraud communicated to you or others by current or former employees/board members? If so:
  - a. What is the nature of the allegation/suspicion
  - b. Who is / was involved
  - c. Was the allegation/suspicion investigated
  - d. What is the current status of the matter
  
  
  
  
  
  
  
  
  
  
6. Please provide any additional information concerning DHS in relation to fraud or the risk of fraud?