

Statewide Accountability Survey Observations

March 2016



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UTAH STATE AUDITOR

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March 1, 2016

The Office of the Utah State Auditor conducted an annual survey of state employees and presents four observations with the results herewith. This survey assesses the existence of measures designed to promote accountability among state employees, including employee performance measures and the overall control environment in state agencies and offices. We received 10,449 responses to the survey, representing a 50.2 percent response rate, from the executive and judicial branches (see Appendix A for the survey results).

The purposes of the annual survey are to (1) promote individual and organizational accountability, (2) assess systematic risks as part of an ongoing risk assessment, and (3) identify individual instances of potential misuses of state funds or resources. Systematic risks identified in the survey may contribute to the prioritization of future audit work. Some individual instances of concern were communicated to organizational management and internal auditors.

While many observations exist from the analysis of the survey results, this report focuses on three recurring observations from the prior survey and one comparison between each survey response. **Observation 1** demonstrates the positive impact that effective internal auditors have on promoting accountability. **Observation 2** cites concern that most alleged fraud apparently goes unreported. **Observation 3** compares certain survey responses in the 2014 survey with responses in the 2016 survey. **Observation 4** shows that most state employees claim their organizations have policies addressing professional conduct, conflict of interest, and fraud.

We believe that greater attention to organizational control environments will improve the overall accountability of state employees while safeguarding public assets and resources.

Sincerely,

A handwritten signature in black ink, appearing to read "David Pulsipher".

David S. Pulsipher, CIA, CFE
Performance Audit Director

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Observation 1 **Internal Auditors Appear to Improve Organizational Accountability**

Compared to survey respondents who claim *not* to have organizational internal auditors (IA), respondents *with* organizational IA reported (1) significantly fewer allegations of fraud, (2) better controls to prevent and detect fraud, (3) fewer concerns for retaliation for reporting concerns, and (4) stronger controls to prevent employee conflicts of interest. The effective use of IA appears to strengthen an organization's ability to safeguard public assets and resources.

Survey Respondents From Organizations *Without* IA Allege Significantly More Fraud Than Organizations *With* IA

Survey respondents who claim to work in organizations without IA were 115 percent more likely to allege fraud in their organization than respondents who claim to have IA. Accordingly, respondents who claim to work in organizations *without* IA were three times more likely to not know to whom they should report fraud than respondents who claim to work in organizations *with* IA.

The state's *Internal Audit Act* requires that most large state agencies establish internal audit programs and "conduct various types of auditing procedures as determined by the agency head or governor."¹ Additionally, the *Internal Audit Act* requires the Governor to "ensure that each state agency that reports to the governor has adequate internal audit coverage."² The *Internal Audit Act* also requires the Office of the Court Administrator,³ all colleges and universities,⁴ the Board of Education,⁵ and the Alcoholic Beverage Control Commission⁶ to establish internal audit programs.

Organizations *without* IA should consider the benefits to overall employee accountability and effective use of assets and resources that organizations *with* IA experience.

¹ Utah Code 63I-5-201(1)(a)

² Utah Code 63I-5-201(1)(c)

³ Utah Code 63I-5-201(2)

⁴ Utah Code 63I-5-201(3)

⁵ Utah Code 63I-5-201(4)

⁶ Utah Code 63I-5-201(5)

Organizations With IA Appear to Have Stronger Control Environments

Survey respondents who claim to work in organizations *with* IA claim that their organizations have stronger controls to prevent and detect fraud and provide better resources to address concerns without retaliation than respondents who claim to work in organizations *without* IA. Figure 1 compares the responses from eight statements on the survey. Respondents were asked to select whether they strongly agree, agree, disagree, or strongly disagree with each statement.

Figure 1 Survey Responses From Employees in Organizations *Without* IA Compared to Employees in Organizations *With* IA

| Statement | No IA Agree/Strongly Agree | Yes IA Agree/Strongly Agree |
|---|----------------------------------|-----------------------------------|
| The state has adequate controls to prevent/detect fraud committed by a state employee or contractor. | 69.12% | 90.90% |
| My organization has adequate controls to prevent/detect fraud committed by an organization employee or contractor. | 67.55% | 91.26% |
| I have adequate resources to report fraud in my organization. | 73.52% | 91.30% |
| I can report fraud in my organization without fear of retaliation. | 67.42% | 83.84% |
| There are opportunities for state employees or contractors in my organization to commit fraud. | 61.39% | 57.00% |
| My organization encourages timely reporting of fraud by state employees or contractors. | 72.65% | 90.24% |
| My organization has opportunities for its employees, or direct family members of employees, to receive monetary benefits for services provided on behalf of the organization. | 26.04% | 29.72% |
| My organization has adequate controls in place to prevent employee conflicts of interest. | 73.56% | 88.06% |

Source: OSA Statewide Accountability Survey (January 2016)

Respondents from organizations *with* IA were much more likely to “strongly agree” with statements addressing overall control environment of their organization than respondents from organizations *without* IA. The following observations exist for organizations *with* IA, when compared to respondents from organizations *without* IA:

- Stronger state and organizational controls to prevent or detect fraud
- Enhanced organizational resources to report fraud without retaliation
- Fewer opportunities for organizational fraud and conflicts of interest
- Greater organizational emphasis on reporting fraud

Organization IA Could Do More to Educate Employees

One-third of respondents who claim to work for organizations with IA do not know how to contact their IA. While 13.4 percent more respondents know how to contact IA than in the previous survey, organizational IA could do more to improve awareness of how employees could contact them. Additionally, 32 percent of survey respondents were not sure if their organization has IA. Organizational IA, in conjunction with management, should properly notify organizational employees how to contact them.

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Observation 2 Most Alleged Fraud Appears to Go Unreported

Though allegations decreased almost 13 percent since the 2014 survey, 7.5 percent of survey respondents alleged fraud in their organization. Most allegations were made against organizational management and supervisors, while less than half of the alleged fraud appears to have been reported to the appropriate person. Most survey respondents who did not report alleged fraud claimed to fear retaliation. Half of the survey respondents alleging fraud claim that payroll fraud (material time theft) exists in their organization.

The Majority of Alleged Fraud Was Not Reported to Appropriate Person

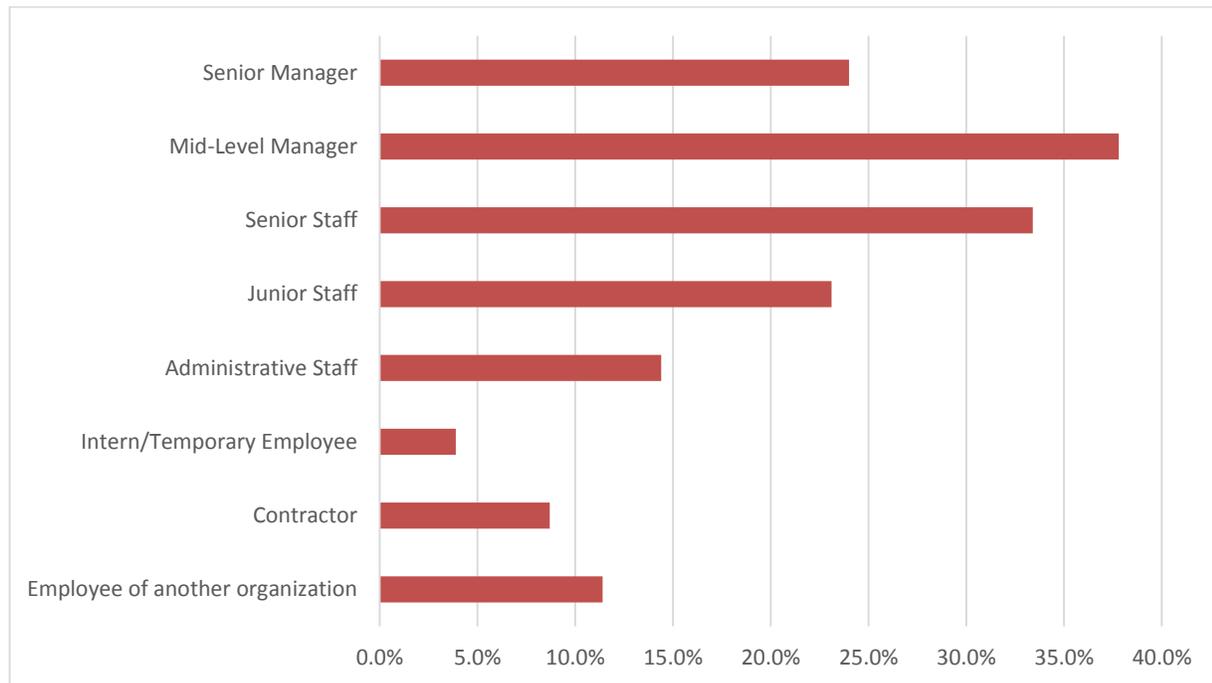
Survey respondents claim that only 47.2 percent of fraud allegations were reported to the appropriate person. Almost 84 percent of survey respondents claim that they should report allegations of fraud to their direct supervisor, though it appears that most concerns are never reported.

More than 52 percent of survey respondents who did not report alleged fraud did not report due to fears of retaliation. Fear of retaliation among survey respondents who did not report fraud increased 6.1 percent since the 2014 survey. Other significant reasons for not reporting fraud include lack of evidence, the situation had already been addressed, and the individual did not know how to report the fraud. A greater organizational emphasis on reporting concerns could help detect ongoing fraud and prevent future fraud.

Most Alleged Fraud Was Committed by Management and Supervisors

Survey respondents claim that most alleged fraud was committed by senior staff, mid-level management, or senior management, which may increase the fear of retaliation. Figure 2 shows the positions of the individuals against whom survey respondents alleged fraud.

Figure 2 Survey Responses: “Who committed or is currently committing the fraud? (check all that apply)”



Source: OSA Statewide Accountability Survey (January 2016)

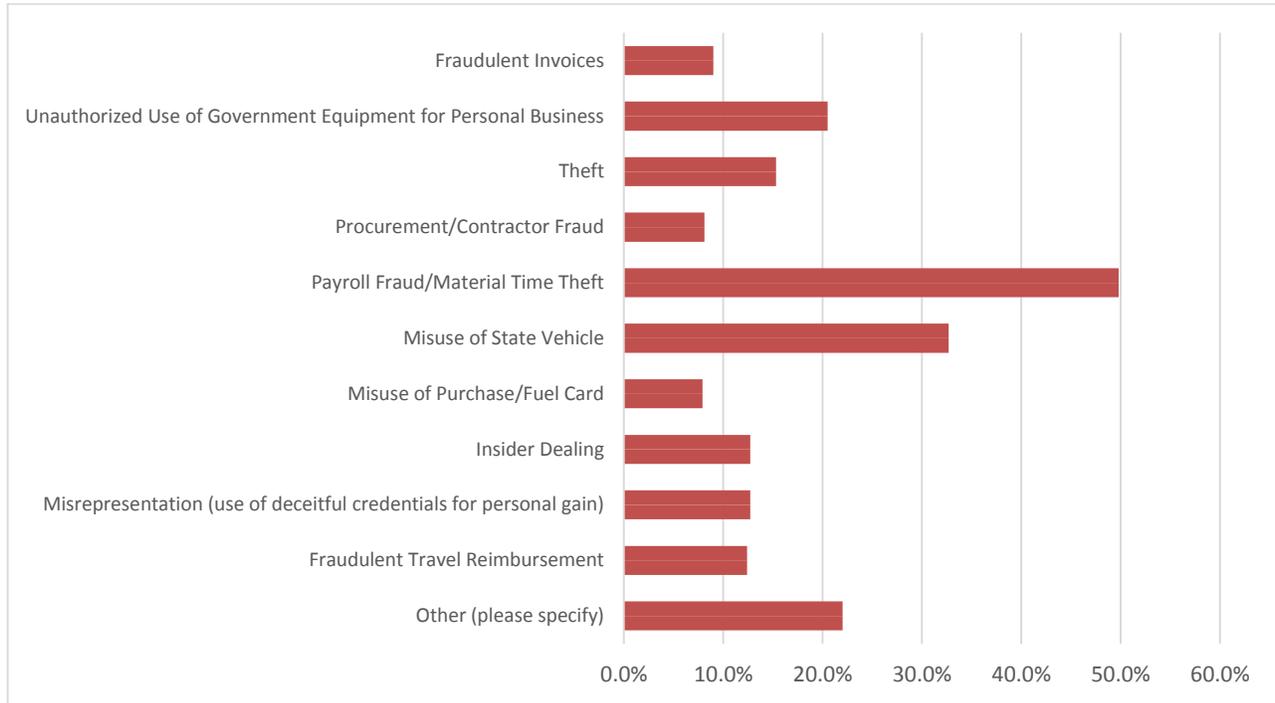
Providing additional resources to report concerns without fear of retaliation could help to further reduce fraud.

Payroll Fraud (Material Time Theft) Comprises Almost Half of Alleged Fraud

Payroll fraud (material time theft) is the most common type of fraud alleged by survey respondents who claimed fraud existed in their organization. Almost 50 percent of survey respondents alleging fraud cited payroll fraud as the type of fraud committed. Nearly 42 percent of respondents alleging fraud in the 2014 survey cited payroll fraud as the type of fraud committed.

Other commonly-cited types of alleged fraud include misuse of state vehicles, unauthorized use of government equipment for personal business, and theft. Figure 3 shows the types of fraud alleged.

Figure 3 **Survey Responses: “What Type of Fraud Was Committed (Check all that Apply)?”**



Source: OSA Statewide Accountability Survey (January 2016)

In addition to payroll fraud, more than 20 percent of survey respondents alleging fraud indicated that organizational employees either misused state vehicles or used government equipment for personal business without authorization.

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Observation 3 **Several Accountability Metrics Improved Since 2014**

More survey respondents claimed to receive training addressing professional conduct, conflicts of interest, and fraud in the 2016 survey than in the 2014 survey. Additionally, respondents in the 2016 survey alleged fewer instances of fraud and claimed to report alleged fraud at a higher rate than the respondents in the 2014 survey.

More Respondents Report Recent Training on Professional Conduct, Conflict of Interest, and Fraud in 2016 Than in 2014

It appears that more organizations provided training on policies addressing professional conduct; conflicts of interest; and fraud prevention, detection, and reporting prior to the 2014 survey than prior to the 2016 survey. Figure 4 compares the responses of survey respondents who claimed to receive training on the three policies within the last year.

Figure 4 **Survey Responses: “When was the last time that your organization provided training on:” (the chart cites those employees claiming to received training within the last one year)**

| Policy | 2014 | 2016 |
|--|-------|-------|
| Professional Conduct | 58.2% | 64.9% |
| Conflicts of Interest | 49.1% | 55.6% |
| Fraud Prevention, Detection, & Reporting | 60.0% | 61.4% |

Source: OSA Statewide Accountability Survey (October 2014 and January 2016)

More survey respondents claim to receive training within one year in the 2016 survey than in the 2014 survey. Such training may have been one reason why fewer survey respondents alleged fraud in 2014 compared to 2016.

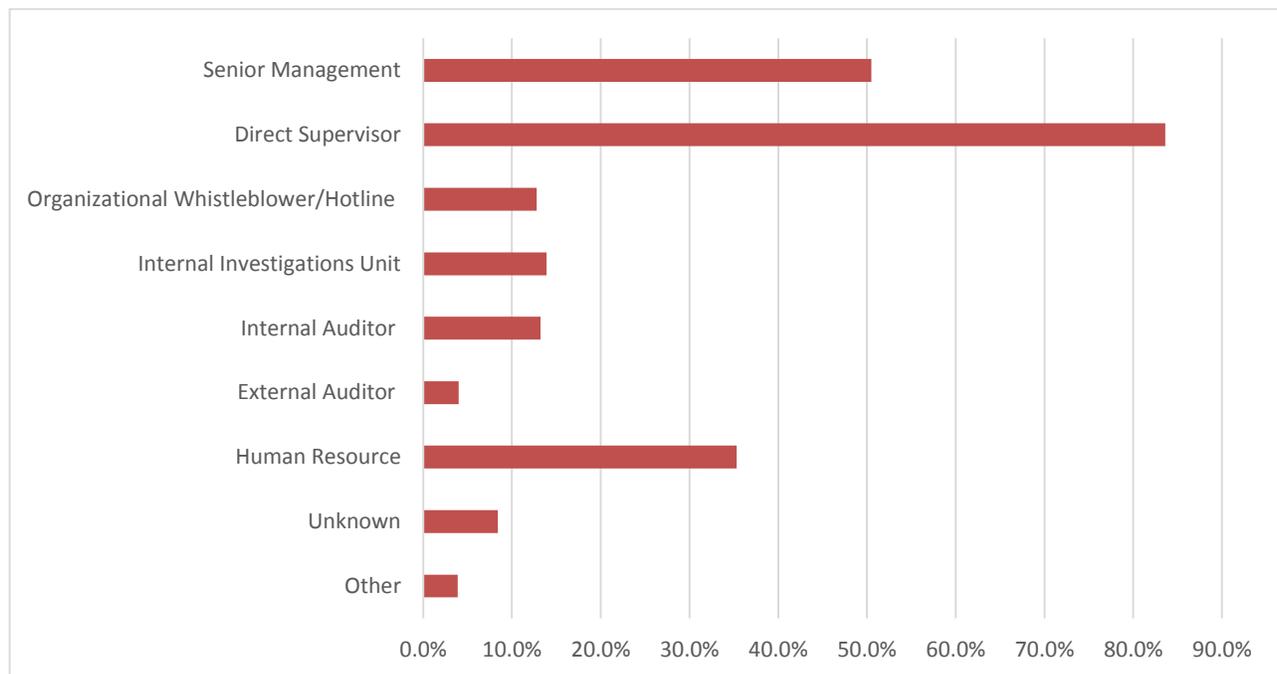
Survey Respondents Alleged 12.8 Percent Fewer Instances of Fraud in 2016 Than in 2014

Almost nine percent of all survey respondents alleged fraud in 2014, compared to only 7.5 percent of respondents in 2016. Allegations of misuse of purchase/fuel card, procurement/contractor fraud, and fraudulent invoices decreased more than other options. Allegations of payroll fraud (material time theft) increased the most and represented almost half of all fraud allegations.

Six Percent More Survey Respondents Claimed to Report Alleged Fraud to the Appropriate Individual in 2016 Than in 2014

Though most fraud continues to go unreported, more survey respondents claimed to report the alleged fraud to the appropriate person prior to the 2016 survey than prior to the 2014 survey. Only 44.5 percent of survey respondents claimed to report the alleged fraud in 2014, compared to 47.2 percent of survey respondents in 2016. Most survey respondents claim that they should report a fraud concern to their direct supervisor, among others.

Figure 5 Survey Reponses: “To whom in your organization should an employee report a fraud concern (Check all that Apply)?”



Source: OSA Statewide Accountability Survey (January 2016)

Most State Entity Policies Appear to Address Professional Conduct, Conflicts of Interest, and Fraud

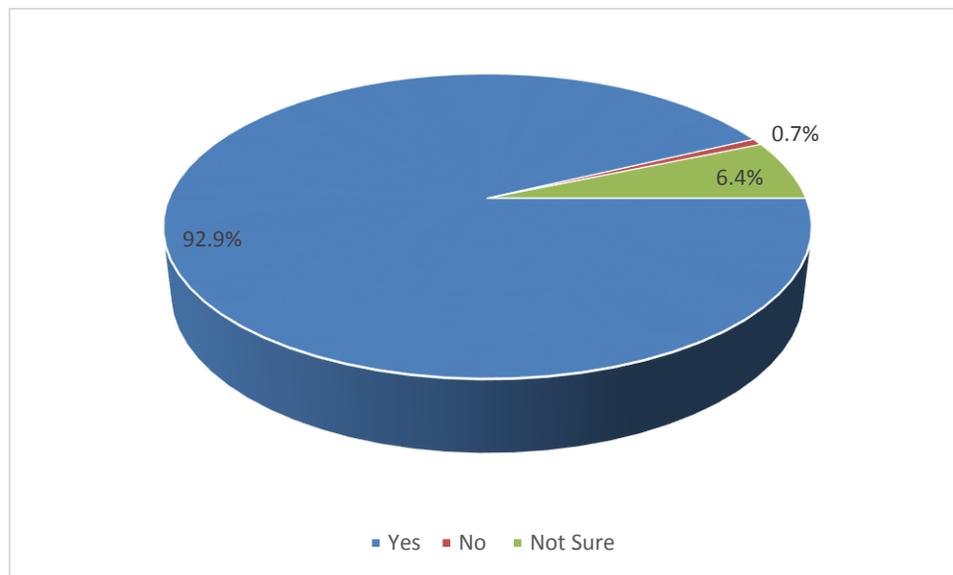
Observation 4

Survey respondents overwhelmingly reported that their organizations have policies promoting professional conduct, conflicts of interest, and fraud. More survey respondents claimed their organization has policies addressing professional conduct and fraud in the 2016 survey than in 2014 survey. Over 10 percent more survey respondents reported professional conduct and conflict of interest training in the last year than survey respondents reported in the 2014 survey.

92.9 Percent of Survey Respondents Claim Their Organizations Have Policies Addressing Professional Conduct

Only 0.7 percent of survey respondents claim that their organizations do not have policies addressing professional conduct. Less than seven percent of survey respondents were unsure, while the vast majority claim to have such organizational policies. Figure 6 shows the responses to this question.

Figure 6 Survey Responses: “Does Your Organization Have a Policy That Outlines Professional Conduct?”



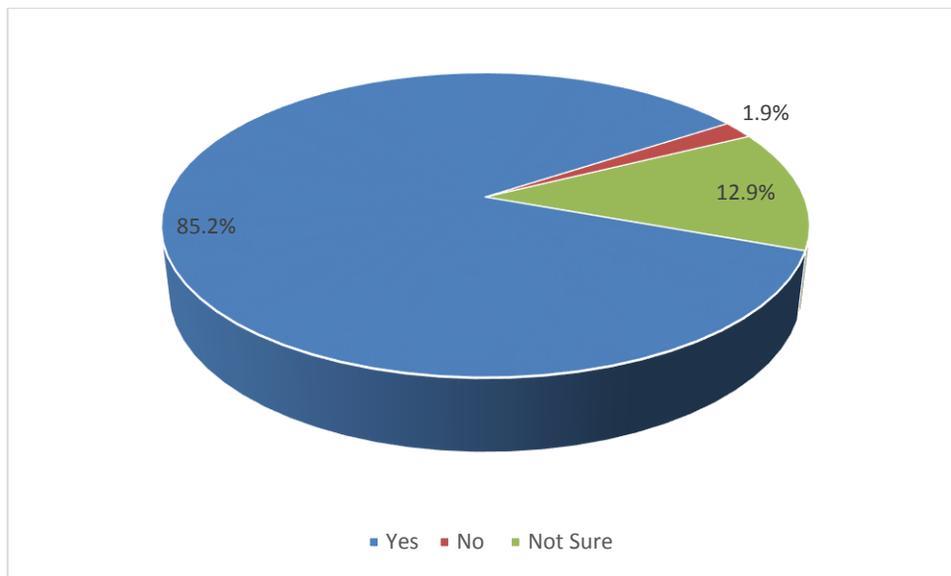
Source: OSA Statewide Accountability Survey (January 2016)

Additionally, almost 65 percent of survey respondents from organizations with professional conduct policies claim to receive organizational training on professional conduct policies in the last year, compared to 58 percent of survey respondents in the 2014 survey.

85.2 Percent of Survey Respondents Claim Their Organizations Have Policies Addressing Conflicts of Interest

Similar to policies on professional conduct, a high majority of survey respondents claim to have policies addressing conflicts of interest. Figure 7 shows the responses to this question.

Figure 7 Survey Responses: “Does Your Organization Have a Policy That Prohibits Employee Dealings With any Person or Entity With Which an Employee has a Conflict of Interest?”



Source: OSA Statewide Accountability Survey (January 2016)

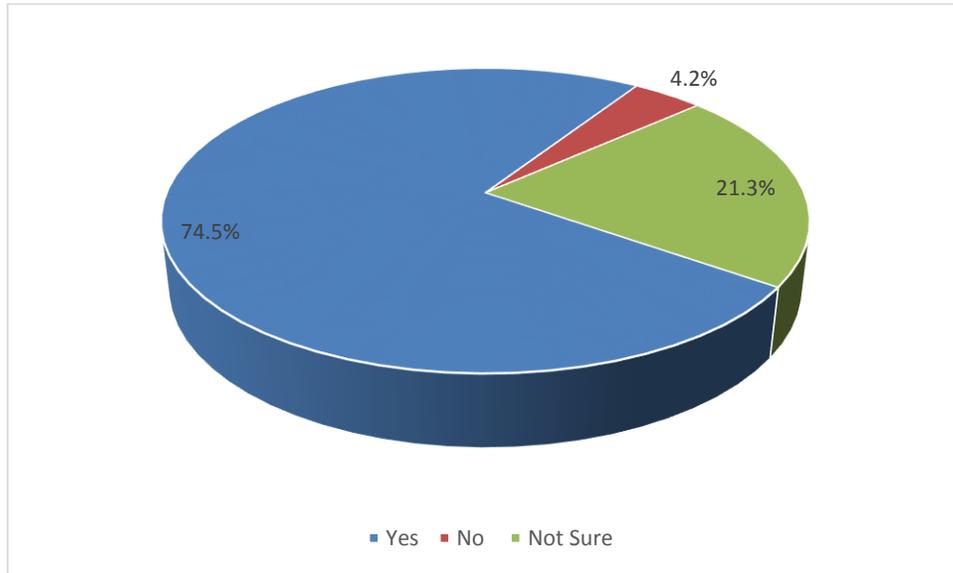
Almost 56 percent of respondents from organizations with conflict of interest policies claimed to receive training on these policies in the last year, compared to 49 percent of respondents in the 2014 survey. More than 16 percent of survey respondents from organizations with conflict of interest policies claim to not receive training on this policy or to only receive training on this policy in new hire orientation.

74.5 Percent of Survey Respondents Claim Their Organizations Have Policies Addressing Fraud Prevention, Detection, and Reporting

Nearly three-quarters of survey respondents claim to have organizational policies addressing fraud, while more than 21 percent of survey respondents were not sure if organizational policies addressed fraud. Figure 8 shows the responses to this question.

Figure 8

Survey Responses: “Does your organization have a policy that encourages fraud prevention, detection, and reporting?”



Source: OSA Statewide Accountability Survey (January 2016)

More than 61 percent of survey respondents from organizations with fraud policies claim to receive training on the policy in the last year.

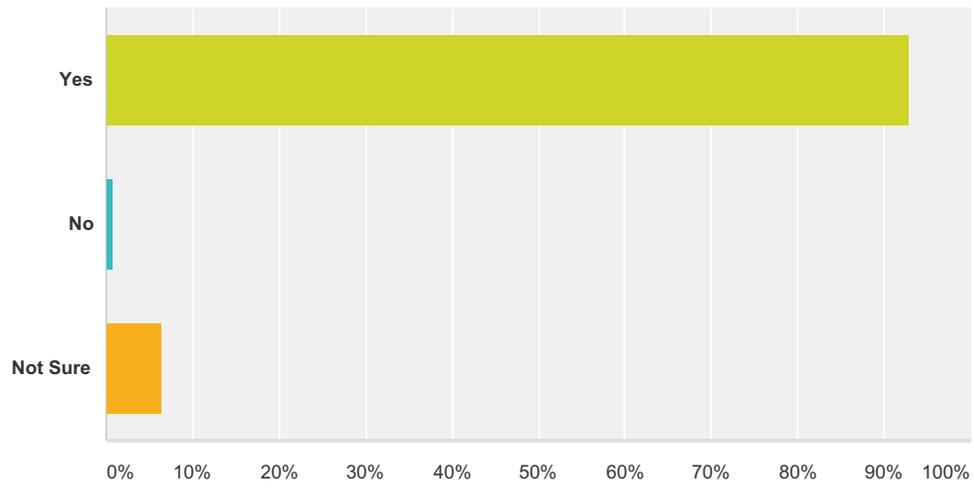
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Appendix A: Survey Results

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Q1 Does your organization have a policy that outlines professional conduct?

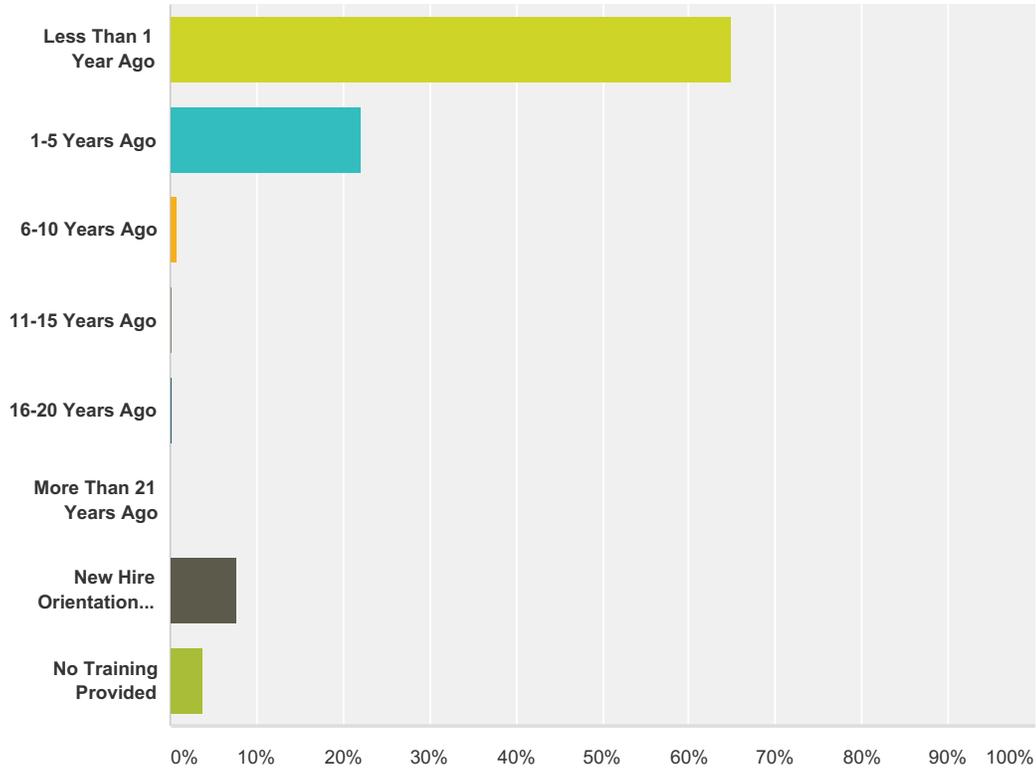
Answered: 10,449 Skipped: 0



| Answer Choices | Responses | |
|----------------|-----------|---------------|
| Yes | 92.89% | 9,706 |
| No | 0.74% | 77 |
| Not Sure | 6.37% | 666 |
| Total | | 10,449 |

Q2 When was the last time that your organization provided training on professional conduct policies?

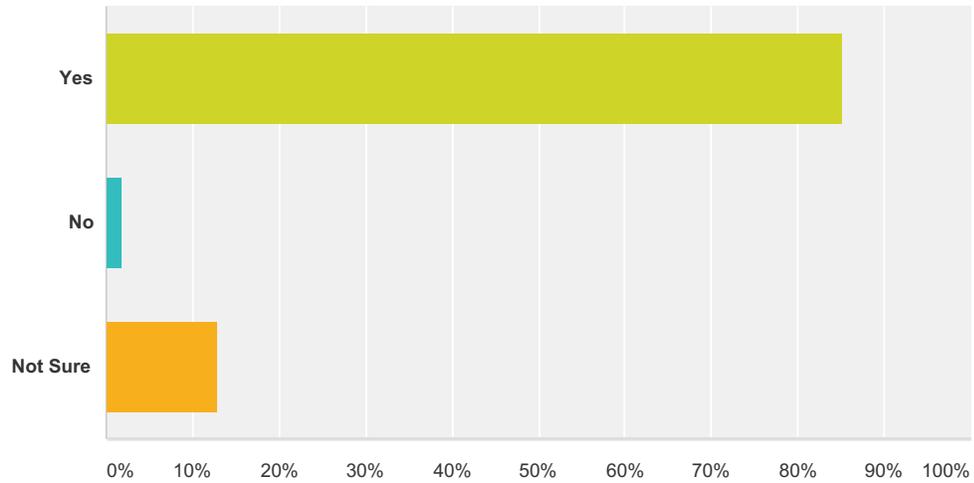
Answered: 9,410 Skipped: 1,039



| Answer Choices | Responses | Count |
|---------------------------|-----------|--------------|
| Less Than 1 Year Ago | 64.93% | 6,110 |
| 1-5 Years Ago | 22.23% | 2,092 |
| 6-10 Years Ago | 0.85% | 80 |
| 11-15 Years Ago | 0.23% | 22 |
| 16-20 Years Ago | 0.12% | 11 |
| More Than 21 Years Ago | 0.07% | 7 |
| New Hire Orientation Only | 7.76% | 730 |
| No Training Provided | 3.80% | 358 |
| Total | | 9,410 |

Q3 Does your organization have a policy that prohibits employee dealings with any person or entity with which an employee has a conflict of interest?

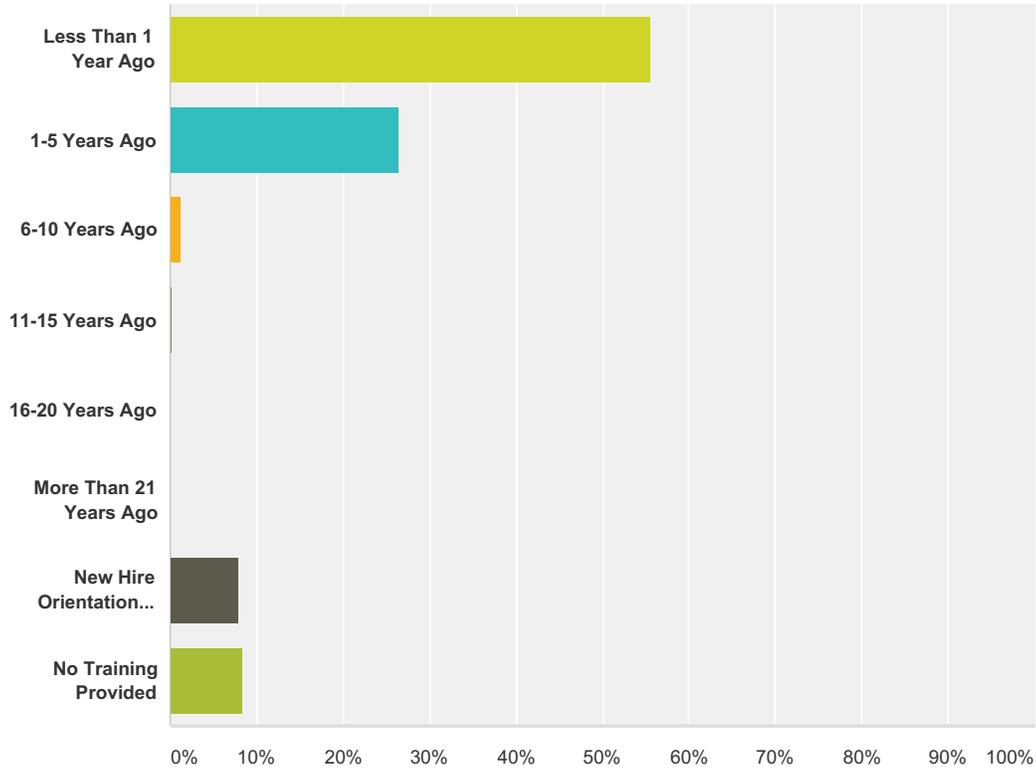
Answered: 10,037 Skipped: 412



| Answer Choices | Responses | Count |
|----------------|-----------|---------------|
| Yes | 85.19% | 8,551 |
| No | 1.86% | 187 |
| Not Sure | 12.94% | 1,299 |
| Total | | 10,037 |

Q4 When was the last time that your organization provided training on how to address conflicts of interest?

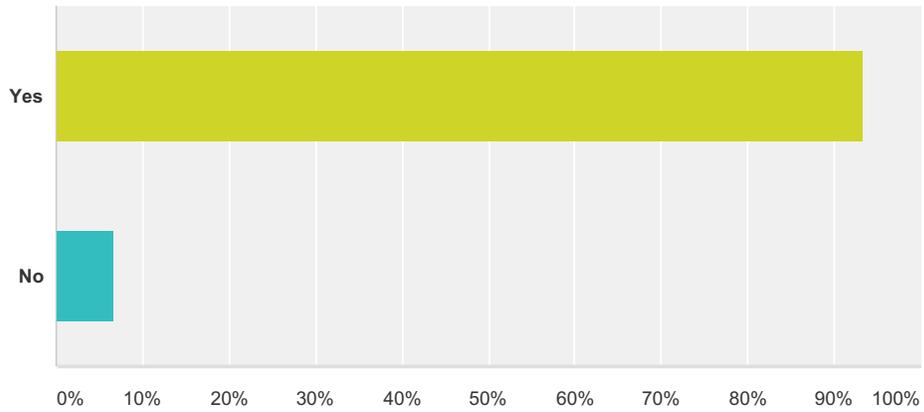
Answered: 8,482 Skipped: 1,967



| Answer Choices | Responses |
|---------------------------|--------------|
| Less Than 1 Year Ago | 55.58% 4,714 |
| 1-5 Years Ago | 26.44% 2,243 |
| 6-10 Years Ago | 1.30% 110 |
| 11-15 Years Ago | 0.29% 25 |
| 16-20 Years Ago | 0.04% 3 |
| More Than 21 Years Ago | 0.06% 5 |
| New Hire Orientation Only | 7.86% 667 |
| No Training Provided | 8.43% 715 |
| Total | 8,482 |

Q5 Do you have individual performance measures?

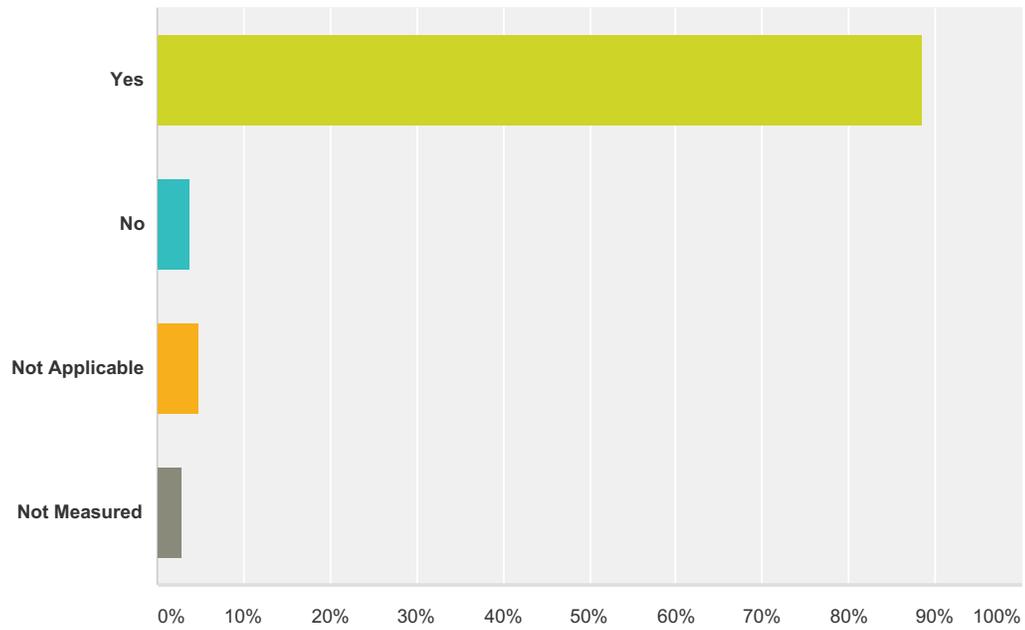
Answered: 9,361 Skipped: 1,088



| Answer Choices | Responses | |
|----------------|-----------|--------------|
| Yes | 93.40% | 8,743 |
| No | 6.60% | 618 |
| Total | | 9,361 |

Q6 Are your annual evaluations based on your performance measures?

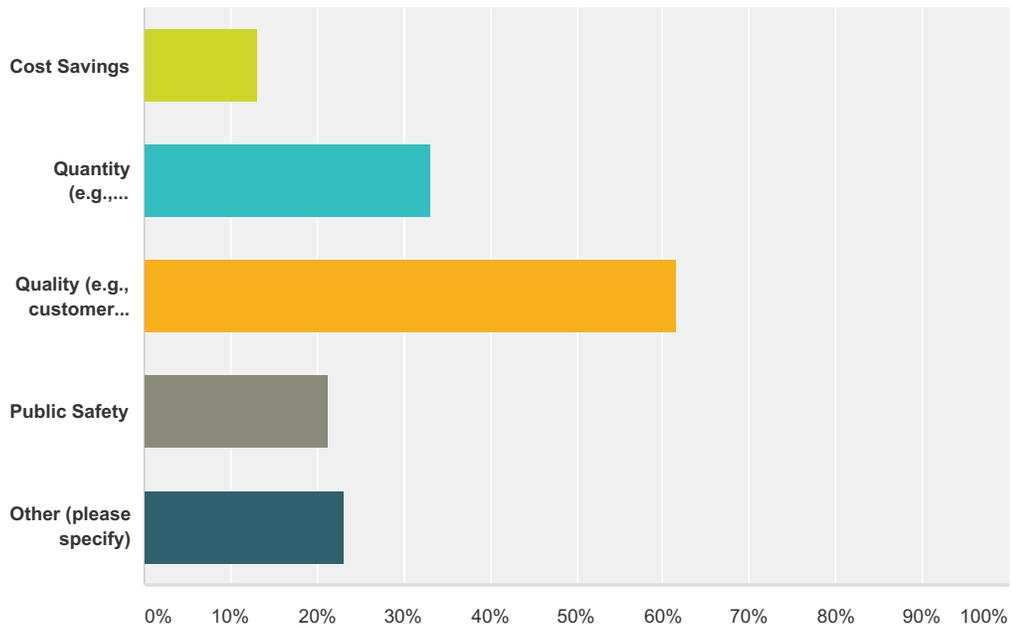
Answered: 9,361 Skipped: 1,088



| Answer Choices | Responses | Count |
|----------------|-----------|--------------|
| Yes | 88.61% | 8,295 |
| No | 3.67% | 344 |
| Not Applicable | 4.79% | 448 |
| Not Measured | 2.93% | 274 |
| Total | | 9,361 |

Q7 Generally, how is your individual and/or team's performance measured?

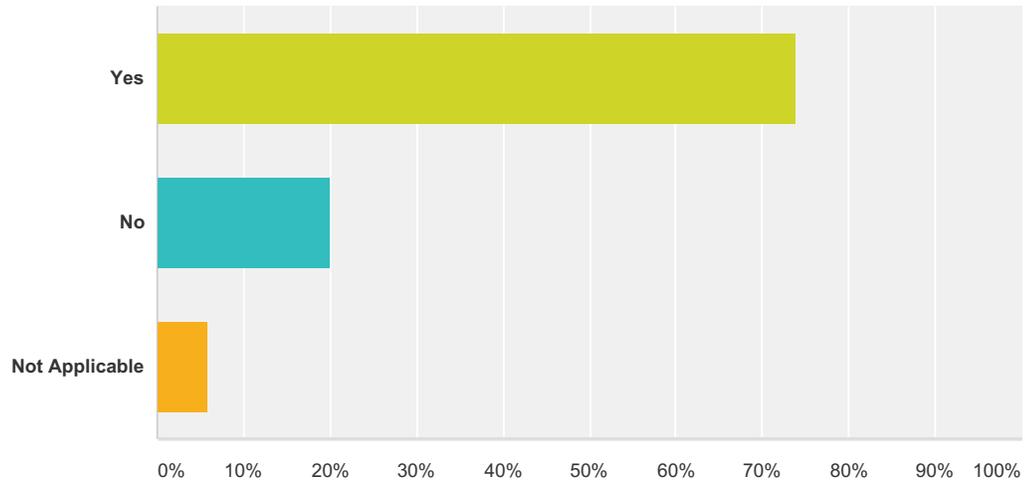
Answered: 9,361 Skipped: 1,088



| Answer Choices | Responses |
|-----------------------------------|--------------|
| Cost Savings | 13.19% 1,235 |
| Quantity (e.g., customers served) | 33.13% 3,101 |
| Quality (e.g., customer service) | 61.60% 5,766 |
| Public Safety | 21.24% 1,988 |
| Other (please specify) | 23.10% 2,162 |
| Total Respondents: 9,361 | |

Q8 Do your individual or team performance measures adequately measure your effectiveness and efficiency in accomplishing your objectives?

Answered: 9,361 Skipped: 1,088



| Answer Choices | Responses |
|----------------|--------------|
| Yes | 74.00% 6,927 |
| No | 20.12% 1,883 |
| Not Applicable | 5.89% 551 |
| Total | 9,361 |

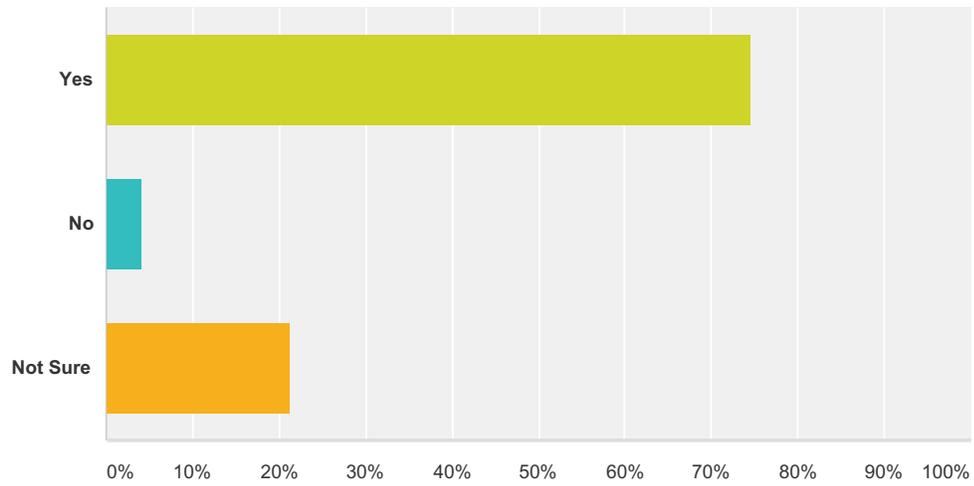
Q9 How could your organization more efficiently and effectively accomplish its objectives?

Answered: 3,339 Skipped: 7,110

PROTECTED

Q10 Does your organization have a policy that encourages fraud prevention, detection, and reporting?

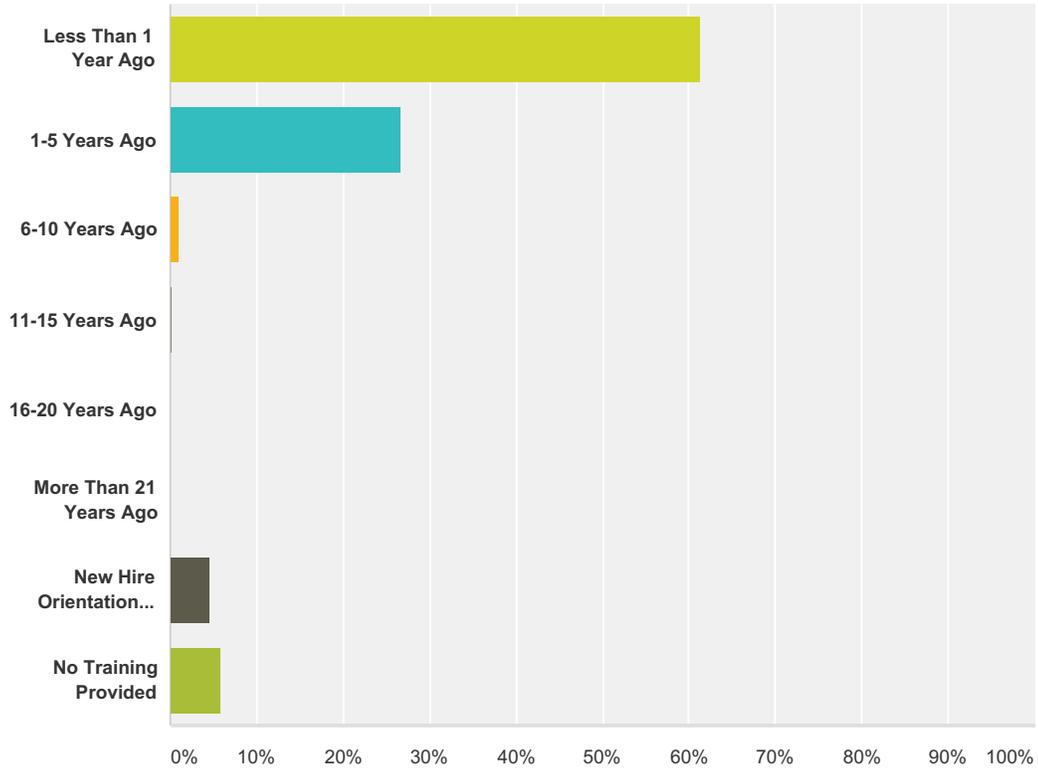
Answered: 9,332 Skipped: 1,117



| Answer Choices | Responses |
|----------------|--------------|
| Yes | 74.47% 6,950 |
| No | 4.18% 390 |
| Not Sure | 21.35% 1,992 |
| Total | 9,332 |

Q11 When was the last time that your organization provided training on fraud prevention, detection, and reporting policies?

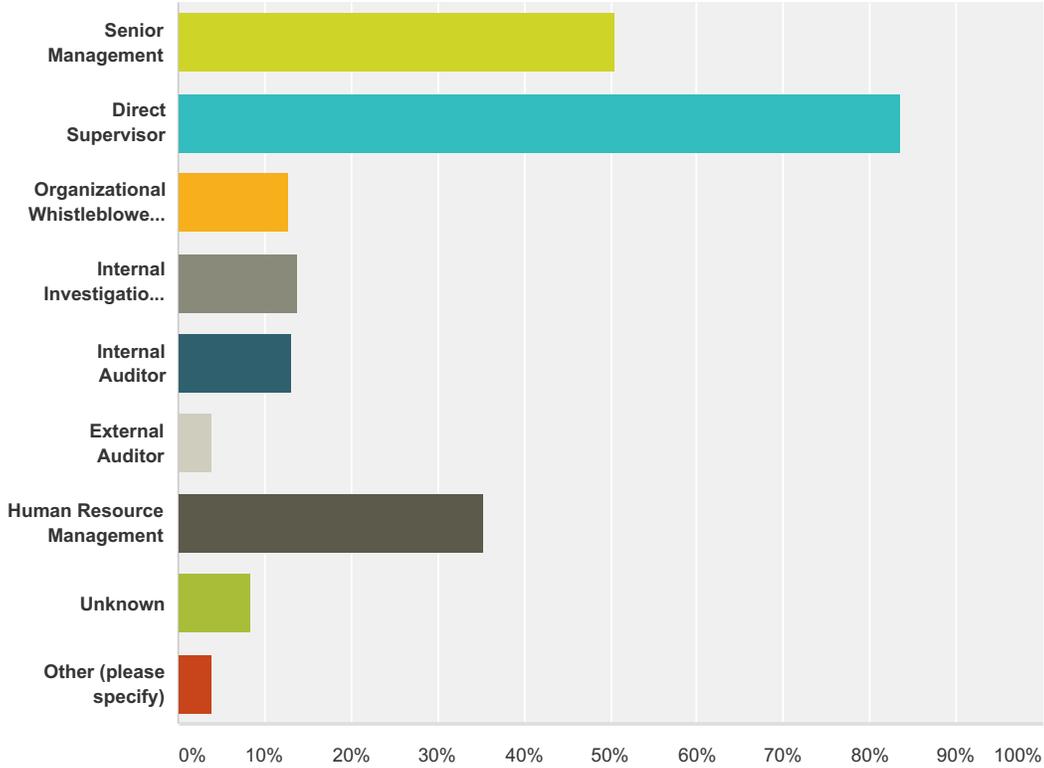
Answered: 6,949 Skipped: 3,500



| Answer Choices | Responses |
|---------------------------|--------------|
| Less Than 1 Year Ago | 61.39% 4,266 |
| 1-5 Years Ago | 26.74% 1,858 |
| 6-10 Years Ago | 1.02% 71 |
| 11-15 Years Ago | 0.16% 11 |
| 16-20 Years Ago | 0.06% 4 |
| More Than 21 Years Ago | 0.01% 1 |
| New Hire Orientation Only | 4.68% 325 |
| No Training Provided | 5.94% 413 |
| Total | 6,949 |

Q12 To whom in your organization should an employee report a fraud concern (check all that apply)?

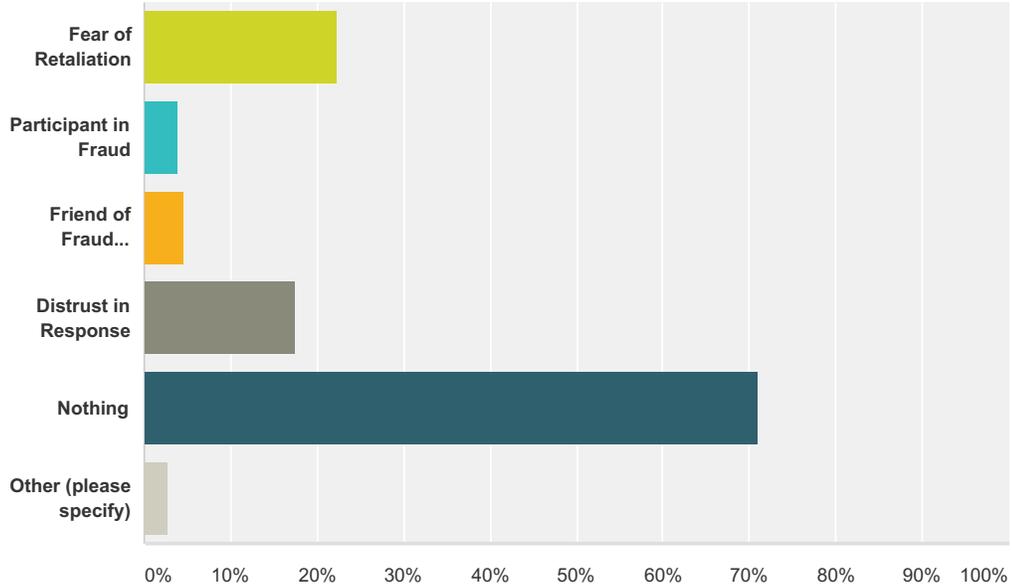
Answered: 9,104 Skipped: 1,345



| Answer Choices | Responses | Count |
|--------------------------------------|-----------|-------|
| Senior Management | 50.47% | 4,595 |
| Direct Supervisor | 83.58% | 7,609 |
| Organizational Whistleblower/Hotline | 12.75% | 1,161 |
| Internal Investigations Unit | 13.87% | 1,263 |
| Internal Auditor | 13.24% | 1,205 |
| External Auditor | 4.03% | 367 |
| Human Resource Management | 35.33% | 3,216 |
| Unknown | 8.42% | 767 |
| Other (please specify) | 3.87% | 352 |
| Total Respondents: 9,104 | | |

Q13 What would prevent you from reporting fraud to the appropriate person in your organization (check all that apply)?

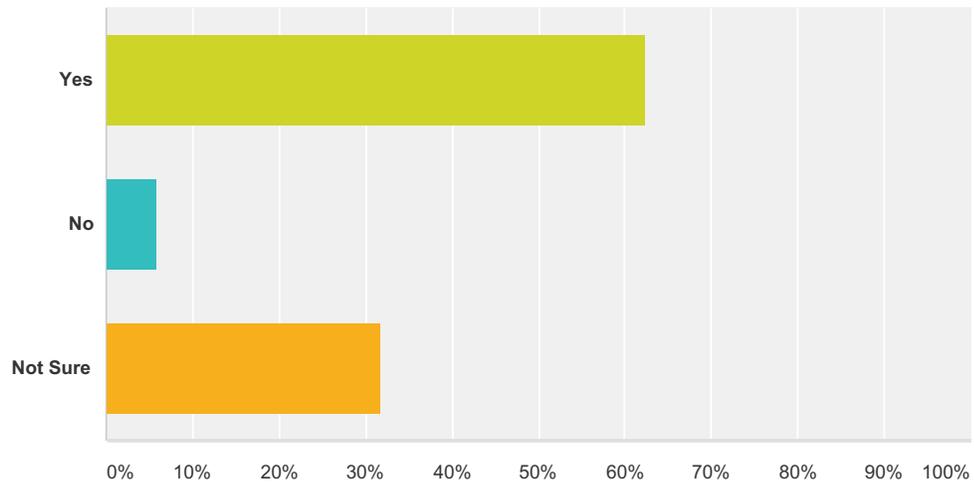
Answered: 9,104 Skipped: 1,345



| Answer Choices | Responses | Count |
|---------------------------------|-----------|-------|
| Fear of Retaliation | 22.32% | 2,032 |
| Participant in Fraud | 3.98% | 362 |
| Friend of Fraud Participant | 4.51% | 411 |
| Distrust in Response | 17.53% | 1,596 |
| Nothing | 71.00% | 6,464 |
| Other (please specify) | 2.76% | 251 |
| Total Respondents: 9,104 | | |

Q14 Does your organization have internal auditors?

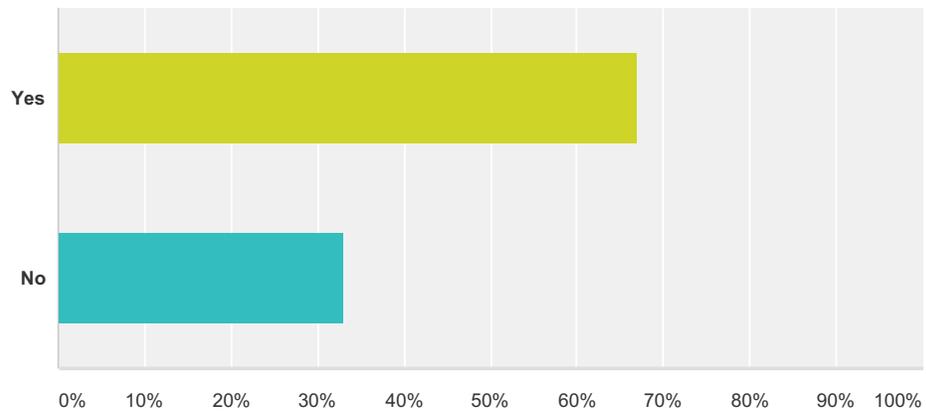
Answered: 9,104 Skipped: 1,345



| Answer Choices | Responses |
|----------------|--------------|
| Yes | 62.38% 5,679 |
| No | 5.93% 540 |
| Not Sure | 31.69% 2,885 |
| Total | 9,104 |

Q15 Do you know how to contact your organization's internal auditors?

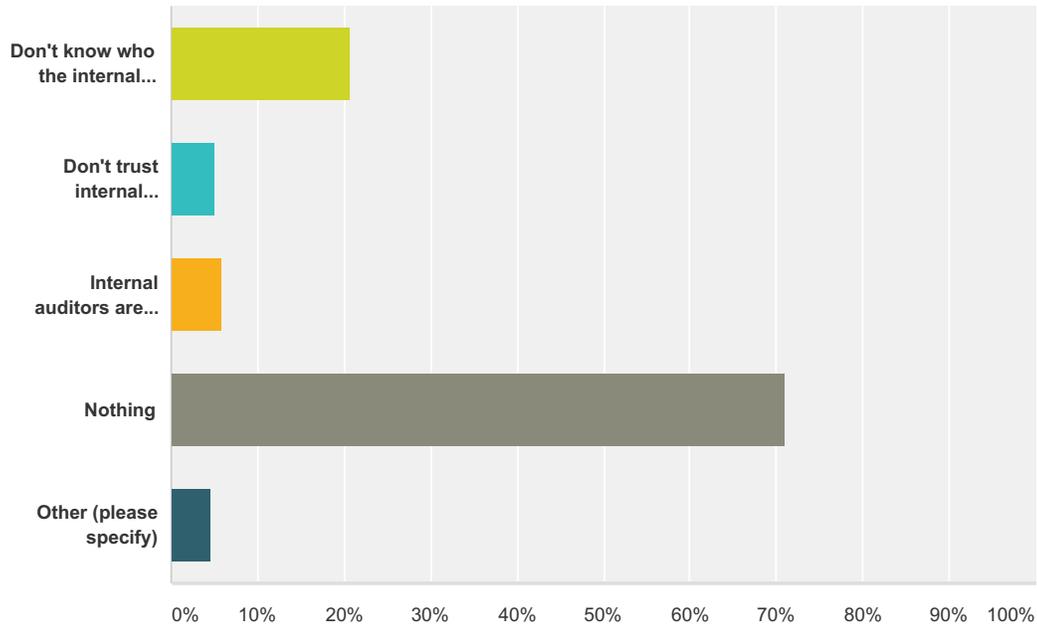
Answered: 5,657 Skipped: 4,792



| Answer Choices | Responses | |
|----------------|-----------|--------------|
| Yes | 67.05% | 3,793 |
| No | 32.95% | 1,864 |
| Total | | 5,657 |

Q16 What, if anything, would prevent you from contacting your organization's internal auditors regarding potential fraud (check all that apply)?

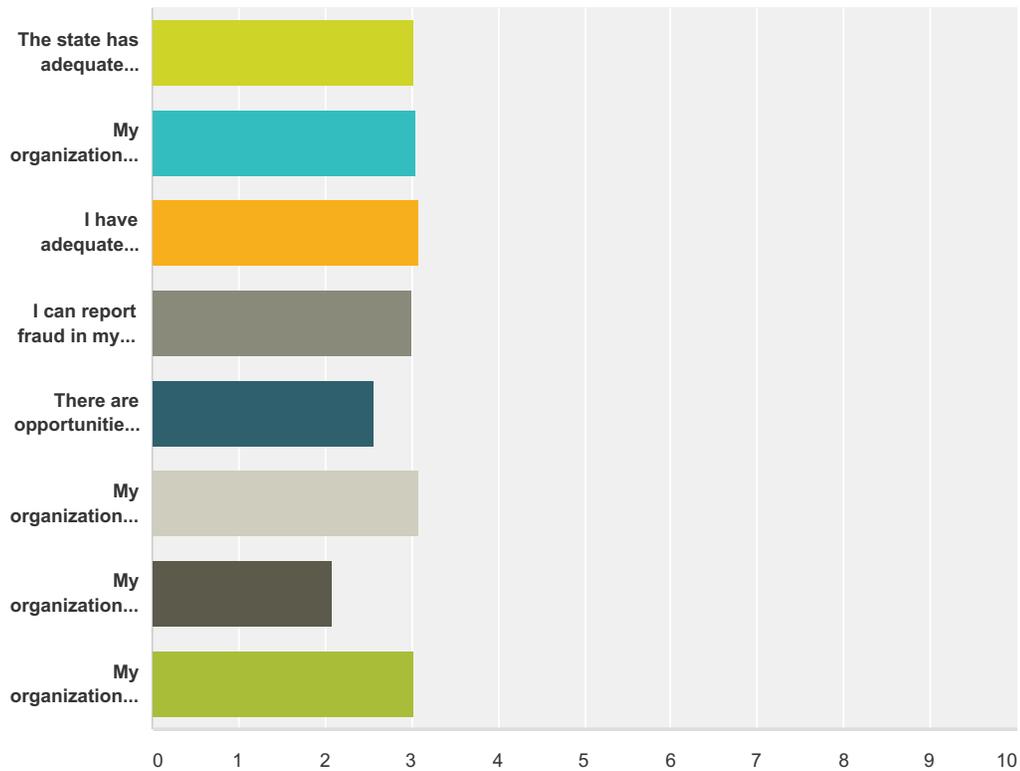
Answered: 5,657 Skipped: 4,792



| Answer Choices | Responses |
|---|--------------|
| Don't know who the internal auditors are | 20.77% 1,175 |
| Don't trust internal auditors | 5.09% 288 |
| Internal auditors are participants in the fraud | 5.85% 331 |
| Nothing | 70.92% 4,012 |
| Other (please specify) | 4.49% 254 |
| Total Respondents: 5,657 | |

Q17 Please evaluate the following statements.

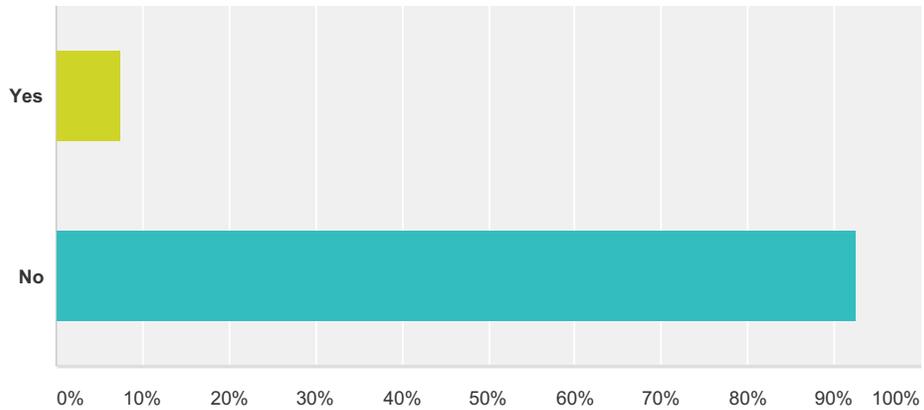
Answered: 8,380 Skipped: 2,069



| | Strongly Disagree | Disagree | Agree | Strongly Agree | Total | Weighted Average |
|---|-------------------|-----------------|-----------------|-----------------|-------|------------------|
| The state has adequate controls to prevent/detect fraud committed by a state employee or contractor. | 2.63% 219 | 9.85% 820 | 70.67% 5,885 | 16.85% 1,403 | 8,327 | 3.02 |
| My organization has adequate controls to prevent/detect fraud committed by an organization employee or contractor. | 2.68% 223 | 10.09% 839 | 67.17% 5,588 | 20.06% 1,669 | 8,319 | 3.05 |
| I have adequate resources to report fraud in my organization. | 2.67% 223 | 9.25% 772 | 63.39% 5,289 | 24.69% 2,060 | 8,344 | 3.10 |
| I can report fraud in my organization without fear of retaliation. | 5.37% 446 | 13.50% 1,122 | 55.91% 4,647 | 25.22% 2,096 | 8,311 | 3.01 |
| There are opportunities for state employees or contractors in my organization to commit fraud. | 8.42% 695 | 33.95% 2,803 | 49.59% 4,094 | 8.04% 664 | 8,256 | 2.57 |
| My organization encourages timely reporting of fraud by state employees or contractors. | 2.68% 222 | 10.02% 829 | 63.86% 5,283 | 23.44% 1,939 | 8,273 | 3.08 |
| My organization has opportunities for its employees, or direct family members of employees, to receive monetary benefits for services provided on behalf of the organization. | 27.35% 2,204 | 42.13% 3,395 | 25.69% 2,070 | 4.83% 389 | 8,058 | 2.08 |
| My organization has adequate controls in place to prevent employee conflicts of interest. | 3.76% 311 | 10.57% 874 | 65.13% 5,386 | 20.53% 1,698 | 8,269 | 3.02 |

Q18 Are you aware of a state employee or contractor in your organization who has committed or is currently committing fraud (types of fraud may include fraudulent invoices, fraudulent travel reimbursement, misrepresentation, insider dealing, misuse of purchase/fuel card, misuse of state vehicles, payroll/material time theft, procurement fraud, theft, unauthorized use of government equipment for personal gain, etc.)?

Answered: 8,380 Skipped: 2,069



| Answer Choices | Responses |
|----------------|--------------|
| Yes | 7.47% 626 |
| No | 92.53% 7,754 |
| Total | 8,380 |

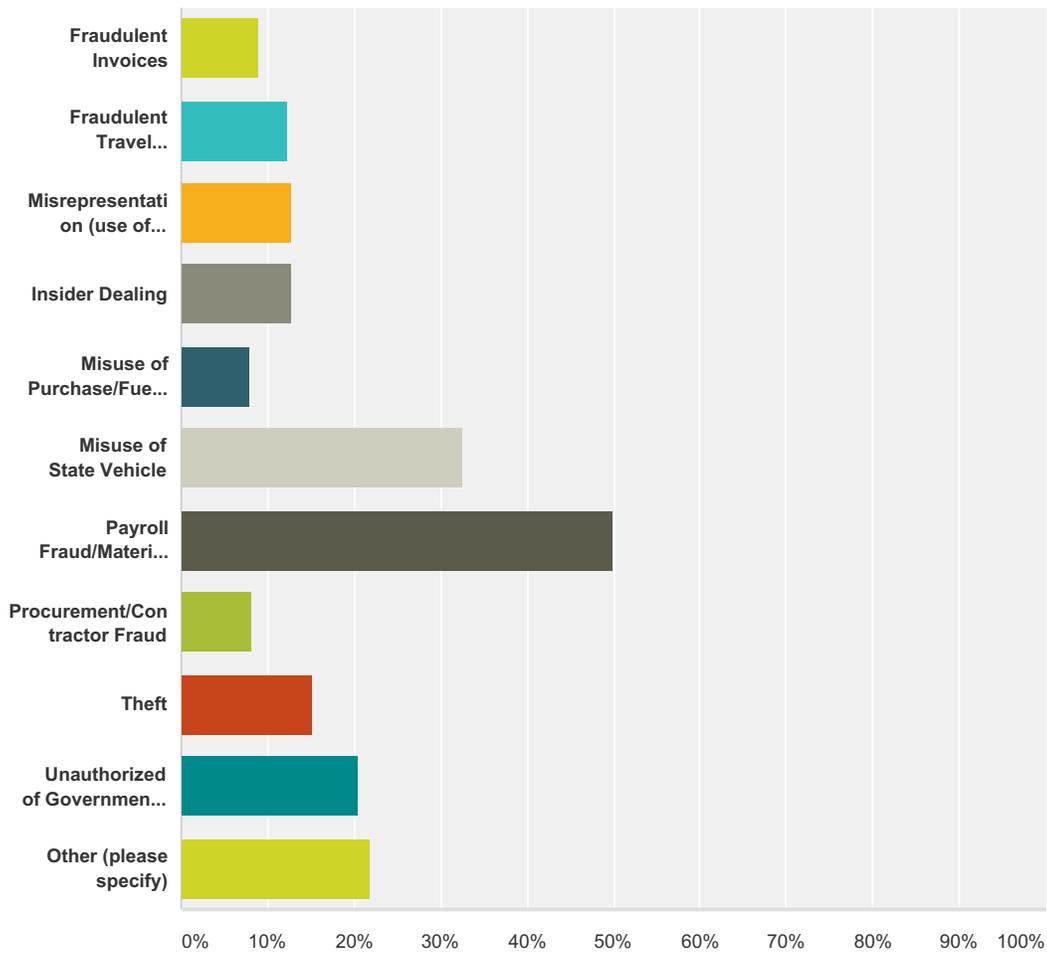
Q19 How could a state employee or contractor in your organization commit fraud?

Answered: 3,168 Skipped: 7,281

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Q20 What type of fraud was committed (check all that apply)?

Answered: 542 Skipped: 9,907



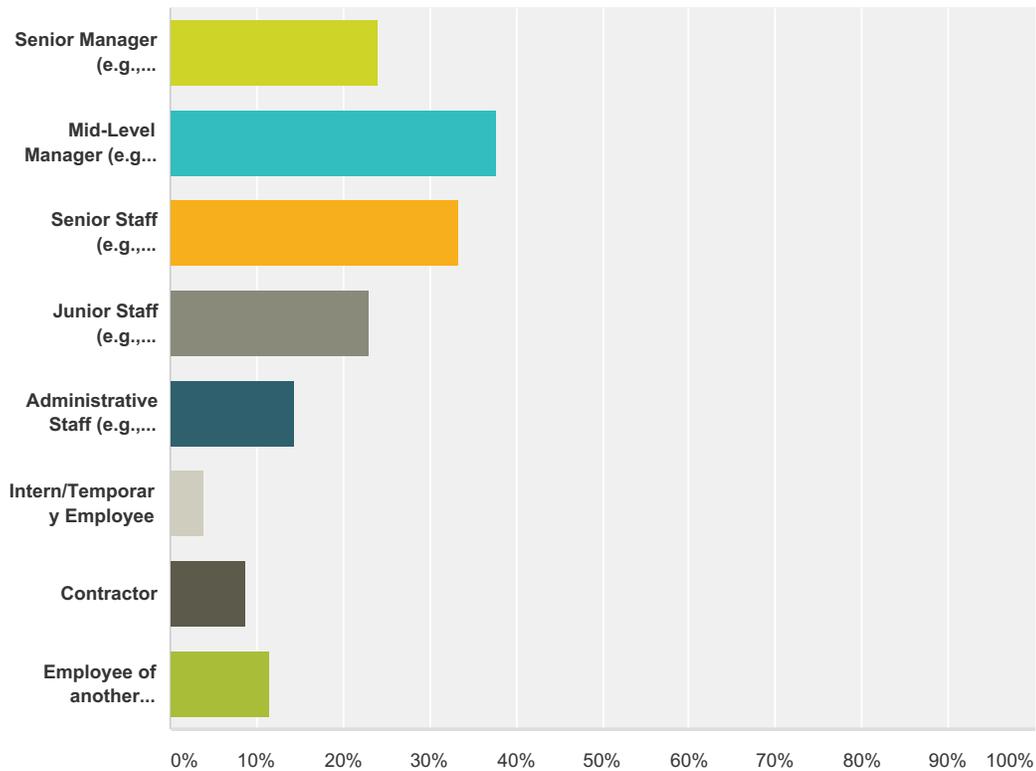
| Answer Choices | Responses |
|--|------------|
| Fraudulent Invoices | 9.04% 49 |
| Fraudulent Travel Reimbursement | 12.36% 67 |
| Misrepresentation (use of deceitful credentials for personal gain) | 12.73% 69 |
| Insider Dealing | 12.73% 69 |
| Misuse of Purchase/Fuel Card | 7.93% 43 |
| Misuse of State Vehicle | 32.66% 177 |
| Payroll Fraud/Material Time Theft | 49.82% 270 |
| Procurement/Contractor Fraud | 8.12% 44 |
| Theft | 15.31% 83 |
| Unauthorized of Government Equipment for Personal Business | 20.48% 111 |

Statewide Accountability Survey (2016)

| | | |
|-------------------------------|--------|-----|
| Other (please specify) | 21.96% | 119 |
| Total Respondents: 542 | | |

Q21 Who committed or is currently committing the fraud (check all that apply)?

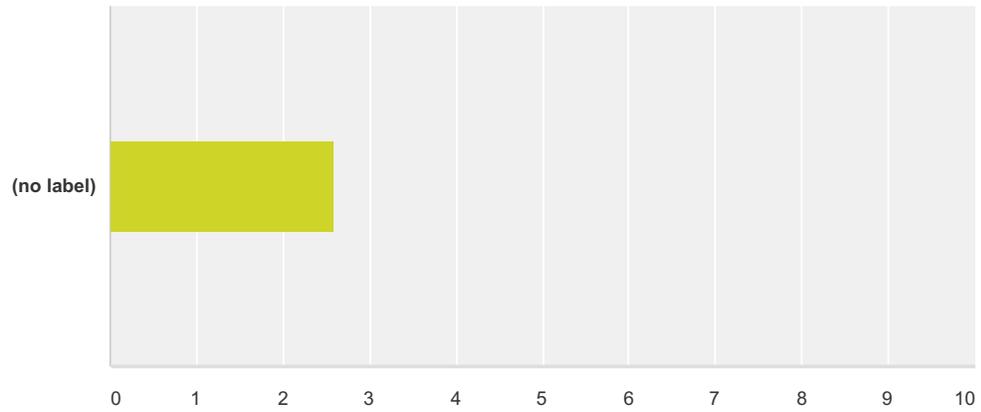
Answered: 542 Skipped: 9,907



| Answer Choices | Responses | Count |
|--|-----------|-------|
| Senior Manager (e.g., organization director, deputy director, manager, etc.) | 23.99% | 130 |
| Mid-Level Manager (e.g., supervisor, project leader, etc.) | 37.82% | 205 |
| Senior Staff (e.g., experienced caseworker, technician, clerk, officer, agent, etc.) | 33.39% | 181 |
| Junior Staff (e.g., entry-level caseworker, technician, clerk, officer, agent, etc.) | 23.06% | 125 |
| Administrative Staff (e.g., administrative assistant, office specialist, receptionist, etc.) | 14.39% | 78 |
| Intern/Temporary Employee | 3.87% | 21 |
| Contractor | 8.67% | 47 |
| Employee of another organization | 11.44% | 62 |
| Total Respondents: 542 | | |

Q22 Please evaluate the impact of the fraud concern.

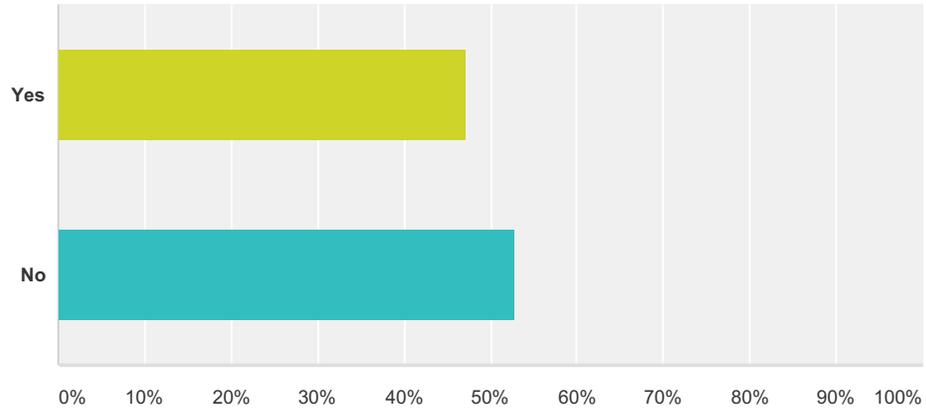
Answered: 542 Skipped: 9,907



| | Very High Impact | High Impact | Neither High Impact Nor Low Impact | Low Impact | Very Low Impact | Total | Weighted Average |
|------------|------------------|---------------|------------------------------------|--------------|-----------------|-------|------------------|
| (no label) | 16.05% 87 | 33.95% 184 | 31.73% 172 | 12.73% 69 | 5.54% 30 | 542 | 2.58 |

Q23 Have you reported the alleged fraud to the responsible person in your organization?

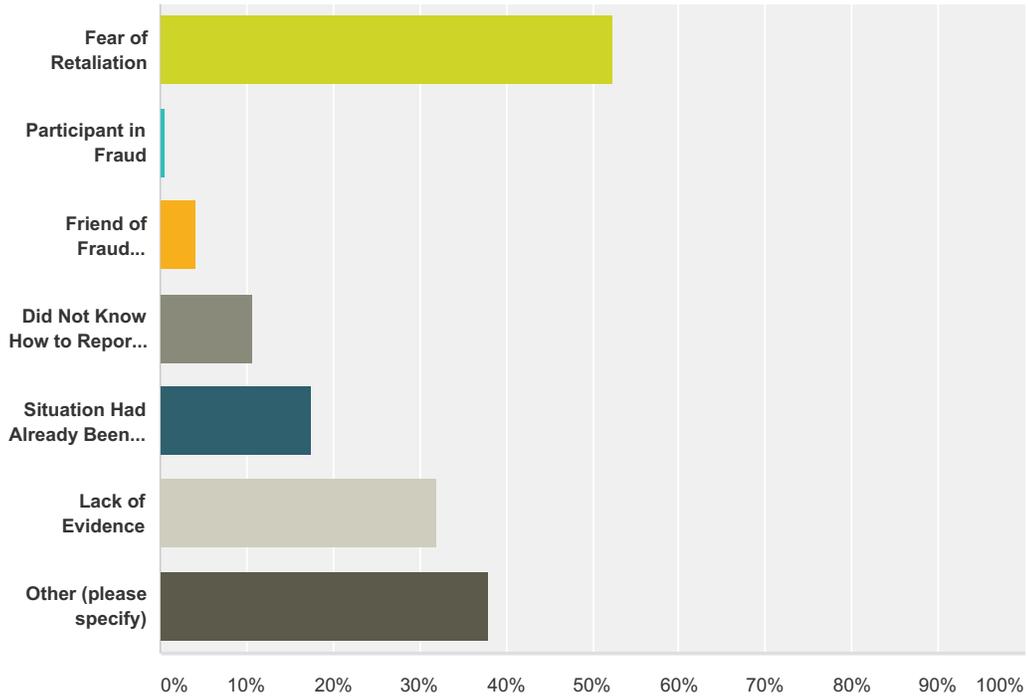
Answered: 542 Skipped: 9,907



| Answer Choices | Responses |
|----------------|------------|
| Yes | 47.23% 256 |
| No | 52.77% 286 |
| Total | 542 |

Q24 Why did you not report the fraud?

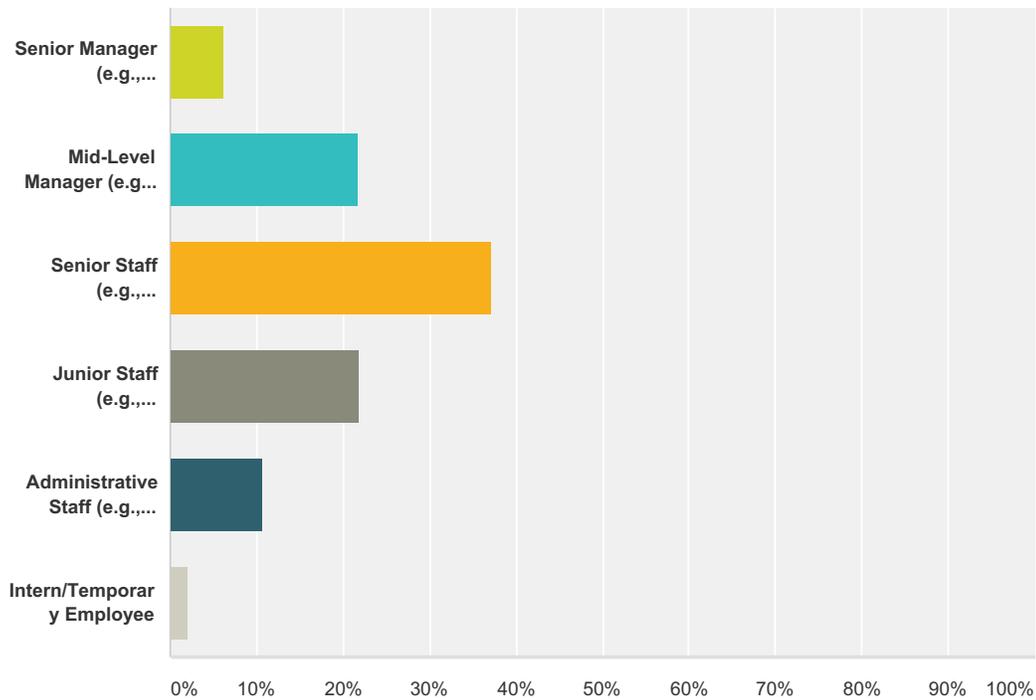
Answered: 281 Skipped: 10,168



| Answer Choices | Responses |
|---------------------------------------|------------|
| Fear of Retaliation | 52.31% 147 |
| Participant in Fraud | 0.71% 2 |
| Friend of Fraud Participant | 4.27% 12 |
| Did Not Know How to Report Allegation | 10.68% 30 |
| Situation Had Already Been Addressed | 17.44% 49 |
| Lack of Evidence | 32.03% 90 |
| Other (please specify) | 38.08% 107 |
| Total Respondents: 281 | |

Q25 What position do you hold in your organization?

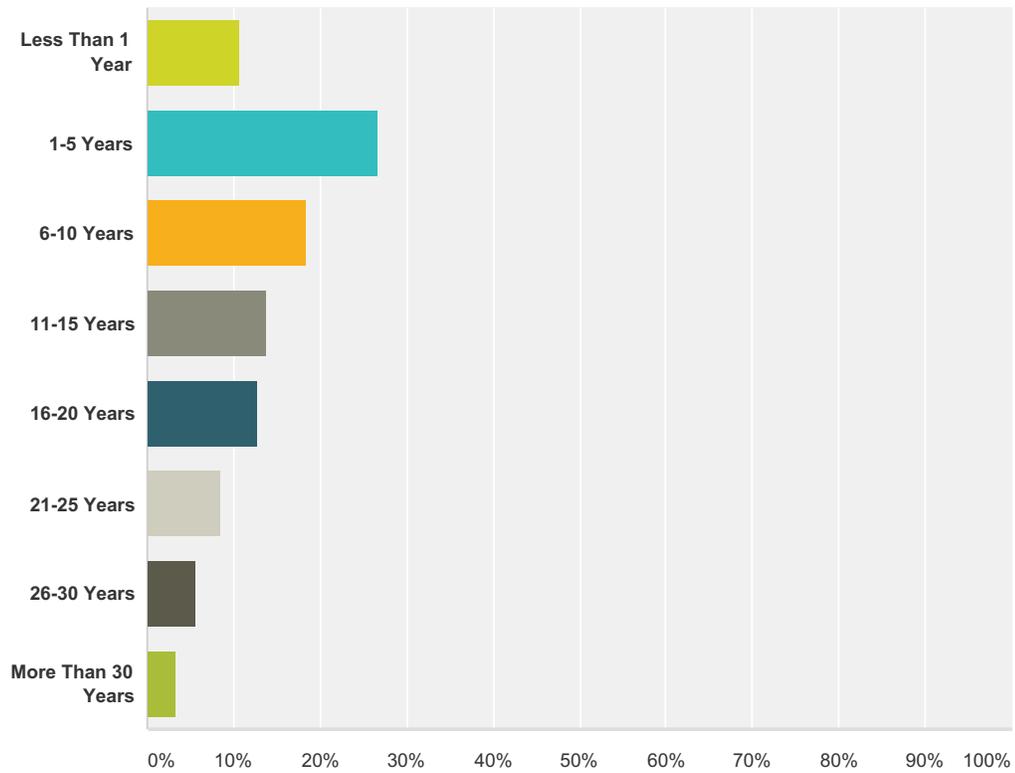
Answered: 7,992 Skipped: 2,457



| Answer Choices | Responses | |
|--|-----------|--------------|
| Senior Manager (e.g., organization director, deputy director, manager, etc.) | 6.34% | 507 |
| Mid-Level Manager (e.g., supervisor, project leader, etc.) | 21.75% | 1,738 |
| Senior Staff (e.g., experienced caseworker, technician, clerk, officer, agent, etc.) | 37.11% | 2,966 |
| Junior Staff (e.g., entry-level caseworker, technician, clerk, officer, agent, etc.) | 22.02% | 1,760 |
| Administrative Staff (e.g., administrative assistant, office specialist, receptionist, etc.) | 10.69% | 854 |
| Intern/Temporary Employee | 2.09% | 167 |
| Total | | 7,992 |

Q26 How long have you worked in your current organization?

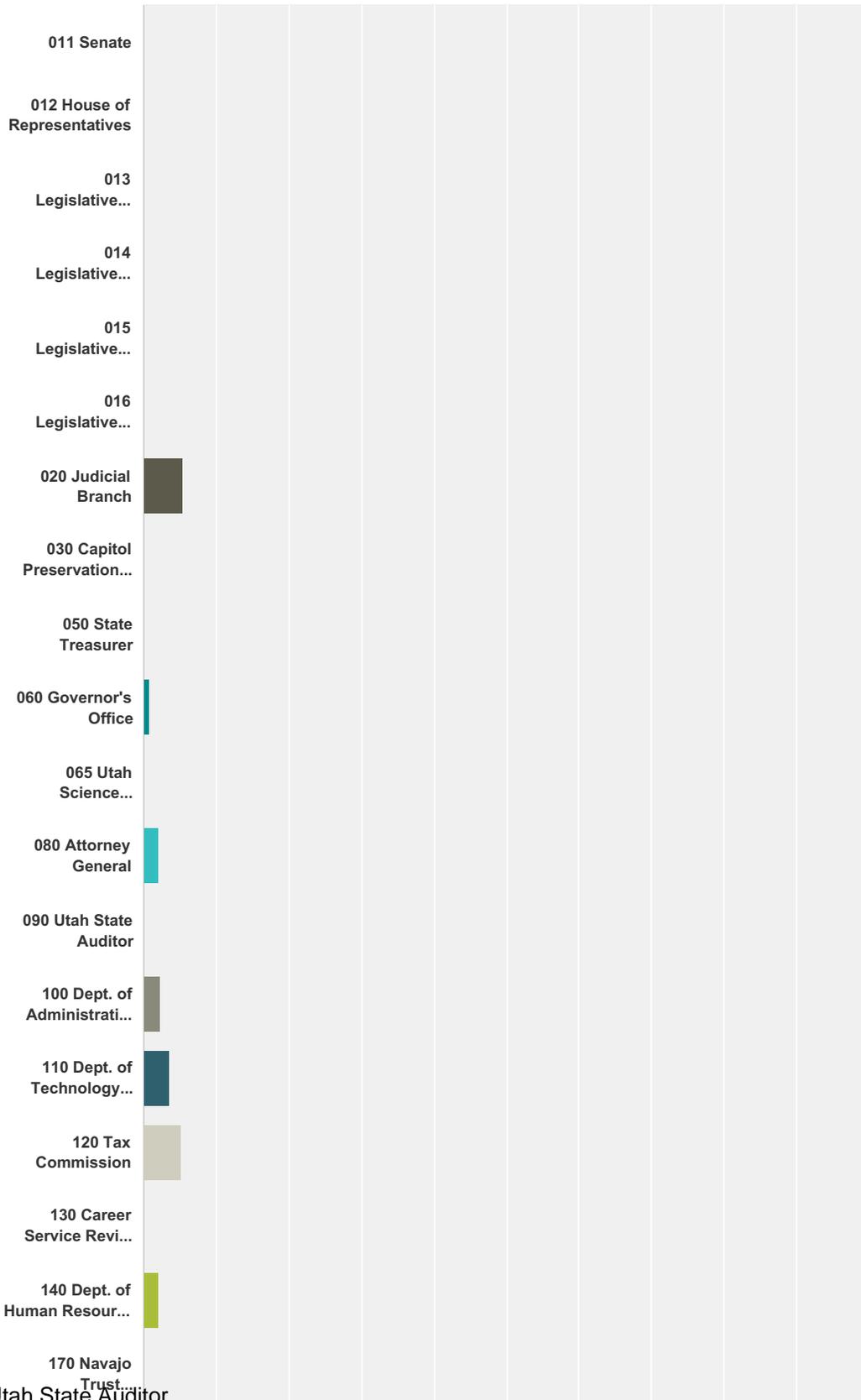
Answered: 8,076 Skipped: 2,373



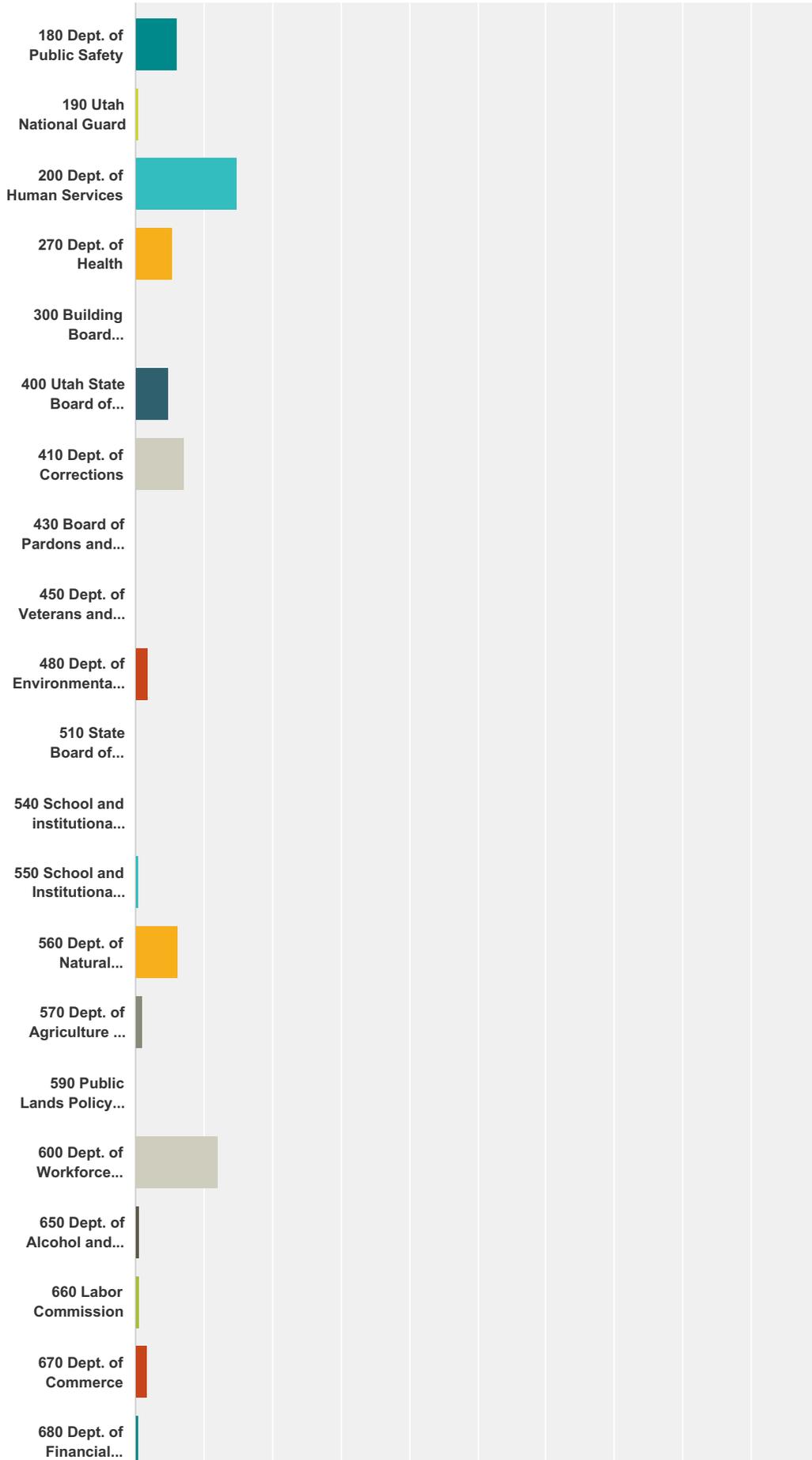
| Answer Choices | Responses | |
|--------------------|-----------|--------------|
| Less Than 1 Year | 10.75% | 868 |
| 1-5 Years | 26.71% | 2,157 |
| 6-10 Years | 18.33% | 1,480 |
| 11-15 Years | 13.81% | 1,115 |
| 16-20 Years | 12.73% | 1,028 |
| 21-25 Years | 8.62% | 696 |
| 26-30 Years | 5.68% | 459 |
| More Than 30 Years | 3.38% | 273 |
| Total | | 8,076 |

Q27 For which organization are you employed?

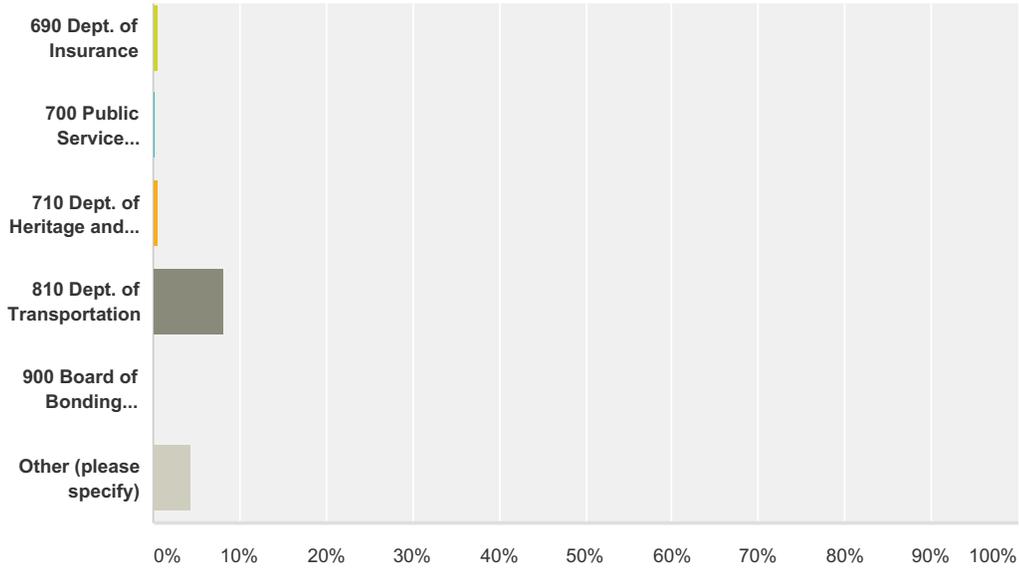
Answered: 7,768 Skipped: 2,681



Statewide Accountability Survey (2016)



Statewide Accountability Survey (2016)



| Answer Choices | Responses | Count |
|---|-----------|-------|
| 011 Senate | 0.01% | 1 |
| 012 House of Representatives | 0.01% | 1 |
| 013 Legislative Printing | 0.00% | 0 |
| 014 Legislative Research and General Counsel | 0.00% | 0 |
| 015 Legislative Fiscal Analyst | 0.00% | 0 |
| 016 Legislative Auditor General | 0.00% | 0 |
| 020 Judicial Branch | 5.52% | 429 |
| 030 Capitol Preservations Board | 0.05% | 4 |
| 050 State Treasurer | 0.04% | 3 |
| 060 Governor's Office | 0.91% | 71 |
| 065 Utah Science Technology and Research Initiative | 0.06% | 5 |
| 080 Attorney General | 2.18% | 169 |
| 090 Utah State Auditor | 0.00% | 0 |
| 100 Dept. of Administrative Services | 2.36% | 183 |
| 110 Dept. of Technology Services | 3.64% | 283 |
| 120 Tax Commission | 5.19% | 403 |
| 130 Career Service Review Office | 0.01% | 1 |
| 140 Dept. of Human Resource Management | 2.10% | 163 |
| 170 Navajo Trust Administration | 0.05% | 4 |
| 180 Dept. of Public Safety | 5.99% | 465 |
| 190 Utah National Guard | 0.37% | 29 |
| 200 Dept. of Human Services | 14.74% | 1,145 |

Statewide Accountability Survey (2016)

| | | |
|---|--------|--------------|
| 270 Dept. of Health | 5.41% | 420 |
| 300 Building Board Construction | 0.01% | 1 |
| 400 Utah State Board of Education | 4.80% | 373 |
| 410 Dept. of Corrections | 7.03% | 546 |
| 430 Board of Pardons and Parole | 0.09% | 7 |
| 450 Dept. of Veterans and Military Affairs | 0.09% | 7 |
| 480 Dept. of Environmental Quality | 1.96% | 152 |
| 510 State Board of Regents | 0.01% | 1 |
| 540 School and institutional Trust Fund Office | 0.03% | 2 |
| 550 School and Institutional Turst Lands Administration | 0.40% | 31 |
| 560 Dept. of Natural Resources | 6.35% | 493 |
| 570 Dept. of Agriculture and Food | 1.13% | 88 |
| 590 Public Lands Policy Coodination Office | 0.04% | 3 |
| 600 Dept. of Workforce Services | 12.15% | 944 |
| 650 Dept. of Alcohol and Beverage Control | 0.54% | 42 |
| 660 Labor Commission | 0.70% | 54 |
| 670 Dept. of Commerce | 1.73% | 134 |
| 680 Dept. of Financial Institutions | 0.37% | 29 |
| 690 Dept. of Insurance | 0.59% | 46 |
| 700 Public Service Commission | 0.15% | 12 |
| 710 Dept. of Heritage and Arts | 0.70% | 54 |
| 810 Dept. of Transportation | 8.15% | 633 |
| 900 Board of Bonding Commission | 0.00% | 0 |
| Other (please specify) | 4.34% | 337 |
| Total | | 7,768 |

Q28 Please provide any additional information that might be helpful for the state to ensure the appropriate use of state assets and resources.

Answered: 1,060 Skipped: 9,389

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