

GET TO KNOW US: Dan Pattison

When did you join the Office of Inspector General?

I joined the Audit & Review department of the OIG in December 2010. I first became interested in the OIG while reading about the many roadblocks the office faced in its first few years from citizens who did not want an OIG in New Orleans. When I began searching for a job outside of public accounting in 2010, it was the first place I looked.

Explain the job of a forensic auditor.

Forensic auditing usually involves an investigation by qualified accountants into the financial activities of an entity when fraudulent activity is suspected. The forensic auditor's documentation should be suitable for court if evidence of such fraudulent activity is discovered during the investigation. OIG forensic auditors examine processes within City departments and agencies and evaluate the effectiveness of internal controls over those processes, testing to determine if fraud, waste, or abuse has occurred. If the OIG auditors determine that effective controls do not exist or have not been implemented in accordance with policy, they will communicate their findings and provide recommendations to the agency's managers.

OIG auditors release these findings to the public in the form of a report. The elements of each finding include:

- Condition: What happened
- Criteria: What should have happened (written policy/best practices)
 - Cause: How did the condition occur (policy was ignored/policy was not compliant with best practices)
 - Effect: Consequence of the condition
 - Recommendation: What to do to prevent the condition and detect its occurrence

If an OIG auditor discovers fraud during the audit, the information is passed on to the OIG Investigations Division.



Thinking of TV shows, title “forensic auditor” sounds very “CSI”. Does your job in any way compare with that image?

I am guessing the job of an actual Crime Scene Investigator does not compare with the TV image. ☺ Forensic auditors are similar to CSIs, but where the CSI may be looking for DNA evidence or fingerprints at a potential murder scene, forensic auditors test the details of financial statements and other documents for evidence of fraud, waste, and abuse. The auditors then determine the extent of any misuse of funds as well as what allowed it to occur and provide recommendations that will prevent and detect misuse in the future.

What’s the most eye-opening discovery you’ve found working on audits for the IG?

I have worked on several audits dealing with misuse of publicly funded personal credit cards. It is surprising that something as simple as credit cards is ripe for misuse if there is no clearly written credit card policy in place or if transactions are not reviewed to determine compliance with the policy. If you take the thousands of dollars of misuse we have found on credit cards and apply it to larger government expenditures where the money trail is not as easy to follow, you get an idea of the potential for misuse of public funds and the importance of detecting and preventing the opportunity for such misuse.

OIG scrutinizes the records of departments and agencies it audits, evaluates, or investigates. How does that impact your own work?

We have a high level of internal review for each of our own audit reports before they are released to the public. Each audit report goes through two levels of supervisory review within the audit department before it receives a legal review and a final review by the IG.

Can you share the top thing about the office or your role in it that you’d like the people of New Orleans to know?



NEW ORLEANS
OFFICE OF INSPECTOR GENERAL

The mission of the OIG, as stated on our website, is “to prevent and detect fraud and abuse, and to promote efficiency and effectiveness in the programs and operations of the City of New Orleans.” Prior to the office’s creation, such misuse of public funds had gone largely unchecked in the City of New Orleans. Many people who have knowledge of misuse of public funds are not aware they can report this information to the Office of Inspector General. Anyone who would like to know more about the OIG or wishes to report information confidentially can go to our website, nola.oig.org.

What kind of training and experience was required to do the kind of work you do with the IG?

Prior auditing experience, especially governmental auditing, is very important. As part of my continuing professional education while working for the OIG, I achieved certification as a Certified Fraud Examiner (CFE) and plan to attain certification as a Certified Inspector General Auditor (CIGA) in the near future.

What’s rewarding, interesting, and motivating about your work?

For each audit report we release, we perform a follow-up to determine if the OIG recommendations have been implemented and are operating effectively. It has been rewarding to see that many of our recommendations have been implemented by the City and other agencies. Often significant reductions in expenses, as well as increased revenues, have occurred as a result of implementing the recommendations.

What do you enjoy doing outside the office?

I play on the Tulane water polo club team after work and enjoy taking weekend trips to the beach. I should probably include an obligatory “cheering for the Saints” as well.