



INSPECTOR GENERAL REPORT

2009-08-0159

June 2, 2010

DOR TEMPORARY EMPLOYEE THEFT AND FORGERY

Inspector General Staff Attorney Todd Shumaker, after an investigation by Special Agent Chuck Coffin, reports as follows:

In August 2009, the Department of Revenue (DOR) referred to the Office of Inspector General (OIG) a case involving the theft and forgery of a taxpayer's check. Specifically, the taxpayer had contacted DOR when the check she had sent in for payment on her deceased mother's estate (Check) had been cashed but not credited to the estate's tax liability. A DOR auditor discovered in an internal investigation that the cancelled check displayed the name and signature of a former DOR temporary employee (Temp).

OIG Special Agent Chuck Coffin conducted interviews, reviewed documents, issued warrants, and found the following. The Temp had worked at a returns processing center opening and sorting tax returns and tax payment checks for DOR from March 27, 2009, through April 16, 2009. On April 16, the Temp was dismissed from employment with DOR for attendance problems.

Surveillance cameras at a check cashing store recorded the Temp cashing the Check later that afternoon.

When S/A Coffin executed the arrest warrant, the Temp admitted to signing and cashing the Check but identified to S/A Coffin another DOR temporary employee who had initially stolen the check from DOR and presented it to her to be cashed. S/A Coffin interviewed the second temporary employee but was unable to substantiate the Temp's claim that anyone else had been involved.

On September 8, 2009 the Temp was charged with one count of Forgery, a Class C Felony; two counts of Theft, a Class D Felony; and one count of Official Misconduct, a Class D Felony.

Although the Temp worked for DOR, she was employed by a temporary services agency. Since the provisions in the Code of Ethics applying to such contractors do not apply in this instance, no ethics complaint will be filed as a result of this investigation. This case will be closed in order to pursue other pending investigations. Should additional evidence be brought forward, this case may be evaluated for further action. At this time and for these reasons, this case is closed.

Dated this 2nd day of June, 2010.

APPROVED BY:

A handwritten signature in black ink, appearing to read "David O. Thomas", is written over a horizontal line.

David O. Thomas, Inspector General