



# INVESTIGATIVE REPORT

Lori Torres, Inspector General

OFFICE: INDIANA STATE POLICE (ISP)  
TITLE: ISP ASSIST  
CASE ID: 2020-08-0249  
DATE: August 25, 2020

*Indiana Office of Inspector General Chief Legal Counsel, Tiffany Mulligan, after an investigation by Director of Investigations, Mark Mitchell, reports as follows:*

The Indiana General Assembly charged the Office of Inspector General (OIG) with addressing fraud, waste, abuse and wrongdoing in the executive branch of state government. Ind. Code §4-2-7-2(b). The OIG investigates criminal activity and ethics violations by state workers. Ind. Code §4-2-7-3(3). The OIG also assists other law enforcement efforts and coordinates investigations. Ind. Code §4-2-7-3. The OIG may recommend policies and carry out other activities designed to deter, detect and eradicate fraud, waste, abuse, mismanagement and misconduct in the state government. Ind. Code §4-2-7-3(2).

The Indiana State Board of Accounts (SBOA) publishes the Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies (Manual)<sup>1</sup>. The Manual includes a chapter on Accounting for Capital Assets, which provides guidance to state agencies on how they should maintain capital asset records and account for such assets for financial reporting purposes. This chapter advises state agencies to report any stolen or suspected stolen assets to the Capitol Police and to the OIG prior to the agency retiring the asset.

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<sup>1</sup> The Manual can be accessed through SBOA's Website: <https://www.in.gov/sboa/4447.htm>.

On August 7, 2020, Indiana State Police/Capitol Police (ISP) notified the OIG that a state employee (Employee) with the Indiana Department of Environmental Management had reported her state laptop stolen from her vehicle sometime between August 5 and August 6, 2020. ISP requested that the Indiana Office of Technology (IOT) place an alert on the device and alert ISP if the tracking software identified the laptop's location. On August 8, 2020, IOT and ISP received notice that the Employee had found the laptop. The Employee informed ISP that she found the laptop in her home office and that it was never stolen. She thought she had secured the laptop in the trunk of her vehicle, but she had instead secured it in her home office. She panicked when she did not see her laptop in her trunk of her vehicle, and she reported it stolen.

Because the Employee found the laptop and it was never stolen, the OIG is closing this case for insufficient cause.

Dated: August 25, 2020

APPROVED BY:

A handwritten signature in black ink that reads "Lori Torres". The signature is written in a cursive, flowing style.

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Lori Torres, Inspector General