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Date: 9/20/2016 12:09:27 PM

Subject: SIG report titled, "Financial Analysis and Investigative Support to Lander University"

Attachments: [Lander Financial Analysis Report-Stevenson-web version.pdf](#)

Swati & Austin,

Attached to this email is a SIG fully adjudicated criminal referral report titled, "Financial Analysis and Investigative Support to Lander University." Case was initiated in April 2015 to support Lander Police Department investigating a complex fraud conducted by a former employee in its accounting department. The SIG's forensic accounting investigation documented \$337,410 in fraud over a ten year period at Lander. Basic accounting internal controls were ignored & obvious red flags were missed by many. Earlier this month, subject plead guilty to the entire dollar amount documented by the SIG, and subject has the means through family members to make full restitution.

This is the second major embezzlement investigated by the SIG at Lander (first case had loss of \$414,976) and neither subject has never, and likely will never, spend one night in jail. WCC subjects getting nominal incarceration has been a problem for a long time, but this pattern of home incarceration and probation for state employees committing major embezzlements is a concern. Case has been reported in local media in the Lander area.

Call if you need further.

Thanks - Pat