



SDSU Student Accounting Society

Meeting Minutes: California Department of Justice “Accounting in Law”

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Presenters:

Michelle Moreno	Investigative auditor supervisor michelle.moreno@doj.ca.gov
Eric	Audit and compliance investigate auditor
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Presentation:

- Benefits of working at DOJ
 - Work-life balance
 - Pension plan
 - State holidays off
 - vacation/sick days
 - Alternate work schedules
 - Personal holiday/development
 - health/dental/vision
 - Employee assistance program
 - Hotline where you can call and receive assistance for any type of problem (even if it's a personal problem)
 - Telework (limited)
 - Limited to what section you work for
 - Commute program
 - Mobility
- Fraud and special prosecutions
 - Investigate white collar crimes
 - Human trafficking
 - Underground economy
 - counterfeiting
 - Mortgage fraud
 - Tax and revenue fraud
 - Public corruption
- Investigate auditors

- Work with vertical prosecution teams to investigate criminal cases
- Conduct interviews of potential witnesses or targets
- Write and execute search warrants
- Forensic accounting (“follow the money”)
- Analysis of different data sets (telephone calls, tax returns, etc)
- Types of cases (Michelle worked on these cases)
 - Cyber exploitation case
 - Long Beach gang members and tax fraud schemes
- Fraud and special prosecutions looking for student workers (Michelle’s unit)
 - Max 20 hours a week
 - Work in downtown office
 - Assist in the investigation of new cases
 - Assist during trials
 - Great way to earn experience and see what it is all about
 - Send resume to michelle.moreno@doj.ca.gov
 - Spring, summer, and fall semester internships
 - DOJ has offices all throughout CA
- Overview of audit and compact compliance section (ACCS)
 - Plays a vital role in addressing the more complicated financial aspects of the bureau’s suitability and criminal investigations
 - Conduct tribal financial audits, cardroom compliance reviews, background checks on slot machine manufacturers,
 - Conducts audits of cardrooms, as well as compiles and analyzes financial documentation to ensure that proper internal controls and accounting practices are maintained
 - ACCS has offices in Sacramento, LA, Riverside, and San Diego
- Tribal-state (gaming) compacts
 - Agreements between tribes and state of California
 - Several tribes under negotiation
 - Defines roles of the state gaming agency
 - Ca gambling control commission or bureau of gambling control
 - Explains payment methods and responsibilities
 - Number of gaming devices subject to the net win calculation
- Overview of tribal audits
 - Special distribution fund
 - Revenue sharing trust fund - contributing tribes
 - Revenue sharing trust fund - receiving tribes
 - General fund
 - Per device basis, simplest audit
 - Tribal nation grant fund
 - Mitigation funds
- Payments by tribes
 - Special distribution funds

- 37 tribes audited
- General fund
 - 3 tribes
- Revenue sharing trust funds
 - 32 tribes pay into
 - 72 take money out
- Overview of cardroom responsibilities
 - Adequate financing evaluations (AFE)
 - Cardrooms required to present satisfactory evidence that there is adequate financing available to protect public's health, safety, and welfare
 - Evaluations conducted on a periodic basis
 - Financial evaluations
 - Financial background investigations and risk assessments
 - Regulatory compliance
 - Manufacturers and distributors
 - CES investigations
- Bureau of Medi-Cal Fraud and Elder Abuse Overview
 - Elder abuse prosecutions unit
 - Violent crimes unit
 - Facilities enforcement team
 - Operations guardians
 - Offices in San Diego, LA, Burbank, Riverside, Pleasanton
 - Civil prosecutions unit
 - Investigates whistleblower complaints against corporate entities alleged to have defrauded Medi-Cal
 - Types of providers the bureau investigates
 - Chiropractic
 - Mental health
 - Physicians
 - Skilled nursing
 - Dental
 - Hospitals
 - Labs
 - Transportation
 - Pharmacy
 - Rural health clinics
 - Diagnostic
 - optometry/audiology
 - Durable medical equipment
 - BMFEA duties
 - Interviews and interrogations of suspects, reports of investigations, search warrants, forensic financial analysis, testify in courts for civil and criminal cases

- EAPU audits
 - Violent crimes unit
 - Independently investigate all fiduciary abuse cases
 - Facilities enforcement team
 - Analysis of corporate financial documents, analysis of facility records- nursing hours
 - Operation guardians
 - Audit patient trust accounts
- Fraud audits
 - Independently conduct fraud investigations
 - All fraud cases except cases requiring high amount of undercover activity or surveillance
- Civil audits
 - Assist attorneys in all stages of investigation
 - Research and analyze data in conjunction with medi-cal fraud complaints filed
 - Review financial statements
 - Assist on national association of medicaid fraud control units (NAMFCU) intake and settlement teams to determine and calculate national damages
- Criminal and civil remedies
 - Criminal remedies: convictions, imprisonment, fines, restitution, conditions of probation
 - Civil remedies: injunctions and damages
 - Get millions of dollars and helps sustain the bureau
- How to apply
 - Jobs.ca.gov
 - Take auditor 1 exam (self-assessment)
 - Search and apply for auditor 1 positions

Questions: