



ALAN G. HEVESI
Comptroller

ROBERT T. BRACKMAN
Deputy Comptroller for Investigations

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
NYS DIVISION OF INVESTIGATIONS
633 THIRD AVENUE – 31ST FLOOR
NEW YORK, NEW YORK 10017

Albany Tel: 518-402-4926
Albany FAX: 518-402-3146
NYC Tel: 212-681-4474
NYC FAX: 212-681-2962
Email: rbrackman@osc.state.ny.us

FROM AUDIT TO PROSECUTION:

A COMPTROLLER'S ROLE IN LAW ENFORCEMENT

Presented by Robert T. Brackman, Deputy Comptroller for Investigations for
New York State Comptroller
Alan G. Hevesi

March 23, 2006

I. NYS Office of the Comptroller, Mission of the Division of Investigations

To investigate allegations of fraud, corruption, mismanagement and waste in State agencies (including OSC), local governments, and vendors doing business with the State. To ensure, through the proper balance of internal controls, corruption prevention and detection, that public funds are being used for their intended purposes, and by so doing to uphold the highest standards of integrity in government.

II. A Brief Overview of the Division of Investigations

- A. Composition and size of staff;**
- B. Backgrounds and experience;**
- C. Organizational structure.**

III. Factors that go into the determination of which approach to take (audit or investigation)

- A. The 2 disciplines are not mutually exclusive, just the opposite;**
- B. Audits can compliment investigations, and reverse also true;**
- C. Successful investigations today demand a multi-disciplinary approach.**

IV. You've uncovered evidence of real fraud – what next??

A. Different options:

- 1. “package” your work internally and then go sell it to the DA!**
- 2. Invite the DA (or AG, or US Attorney) into your investigation early on, and work together towards goal of exposing fraud and prosecuting those responsible;**
- 3. The pros and cons of “forum shopping” – what you should know in making a determination regarding case referrals;**
- 4. The challenges of working with Law Enforcement agencies.**

V. Some statistics and war stories from the OSC Investigations Division Files

VI. Question and answer session

