



Forensic IT Analysis

In 2006, Delta Computec LLC (DCi) and Smolin Lupin & Co. PA (Smolin) teamed to provide internal control assessments and investigatory services for a Local Housing Authority (LHA). The team investigated alleged instances of fraud and other improper activities within the LHA.

The LHA Executive Director initiated the investigation after reports of instances of unusual accounting and billing activities. The LHA provided certain instances to investigate, including adjustments to employee/tenant monthly rental amounts, changes to the waiting lists, court lists, and other administrative accounting improprieties, including computer processing overrides.

DCi led the Information Technology Systems forensic evaluation component; analyzing the appropriateness of applications, systems and network software processes, as well as the existing operations, training levels and controls. DCi also evaluated the system and data security capabilities and measured the exposure from authorized and unauthorized personnel; assessed policies, practices and training levels; analyzed the suitability, usage and effectiveness of the software and its operation, both generically and for specific events.

This analysis covered issues from installation and configuration to overall system security; identified the events, practices and vulnerabilities directly attributable to forensic breaches. The analysis formed the basis for recommendations to improve system operations, performance, utilization, controls and security.

Smolin led the assignment for the performance of the forensic accounting, internal control assessments, and other financially oriented investigative services pertaining to the instances in question. Smolin also gathered data and information from the accounting records related to the events. Smolin provided recommendations to the LHA's management pertaining to accounting and internal control procedures and policies. It also performed a limited evaluation and testing of the accounting functions pertaining to the rental billing and collection procedures.