

# City Auditor's Quarterly Fraud Hotline Report

*JANUARY 2024*

Fiscal Year 2024

Quarter 2

**Andy Hanau**, City Auditor

**Matt Helm**, Assistant City Auditor

**Danielle Knighten**, Deputy City Auditor

**Andy Horita**, Senior Fraud Investigator

**Gina Rouza**, Fraud Investigator

CITY OF SAN DIEGO



OFFICE of the CITY AUDITOR

## About the Fraud Hotline:

The Office of the City Auditor administers the City's Fraud Hotline program. The primary objective of the Fraud Hotline is to provide a means for a City employee or resident to confidentially report any activity or conduct—related to or involving City personnel, resources, or operations—for which he or she suspects instances of fraud, waste, or abuse.

The City's Fraud, Waste, and Abuse Hotline is operated pursuant to California Government Code §53087.6. The Statute defines fraud, waste, or abuse as "any activity by a local agency or employee that is undertaken in the performance of the employee's official duties, including activities deemed to be outside the scope of his or her employment, that is in violation of any local, state, or federal law or regulation relating to corruption, malfeasance, bribery, theft of government property, fraudulent claims, fraud, coercion, conversion, malicious prosecution, misuse of government property, or willful omission to perform duty, is economically wasteful, or involves gross misconduct."

The statute also requires that investigations conducted pursuant to its authority be confidential except to issue any report of an investigation that has been substantiated, or to release any findings resulting from a completed investigation that are deemed necessary to serve the interests of the public. In any event, the identity of the individual or individuals reporting the improper government activity, and the subject employee or employees, shall be kept confidential.

An independent third-party provider accepts Hotline allegations from City employees and the public at **(866) 809-3500** or online at [www.sandiego.gov/fraudhotline](http://www.sandiego.gov/fraudhotline). Fraud Hotline reporters can choose to remain anonymous, and all information provided via the Hotline will remain confidential.

City policy strongly encourages employees to report fraud, waste, or abuse, and prohibits employees from interfering with Fraud Hotline reporters through intimidation, threats, coercion, commands, or improper influence (Administrative Regulation 95.60).

The City's independent Ethics Commission may investigate allegations of interference with Fraud Hotline reporters, or retaliation by City officials (San Diego Municipal Code section [27.3573](#)). Retaliation complaints to the Ethics Commission may be filed online at [www.sandiego.gov/ethics/complaint](http://www.sandiego.gov/ethics/complaint).



DATE: January 17, 2024

TO: Honorable Members of the Audit Committee  
City of San Diego, California

FROM: Andy Hanau, City Auditor

SUBJECT: City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2024 Quarter 2

### **Reports Received in the Second Quarter of Fiscal Year 2024**

During the second quarter of Fiscal Year 2024 (October – December 2023), we received 75 Fraud Hotline reports. Of these reports, 5 were assigned to be investigated by the Office of the City Auditor and 28 were presented to the Intake and Review Committee to be referred to City Departments for investigation and resolution. We also found that 42 reports were not in the purview of the Fraud Hotline and were closed. **Table 1** on the following page summarizes the types of reports received during Fiscal Year 2024.

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**Table 1:****Reports Received in Fiscal Year 2024**

<b>City Auditor Investigations</b>	<b>Qtr 1</b>	<b>Qtr 2</b>
Abuse	9	4
Fraud	2	1
<b>Subtotal OCA Investigations</b>	<b>11</b>	<b>5</b>
<b>City Department Investigations</b>		
Abuse	6	19
Accounting/Audit Irregularities	0	1
Discrimination	1	0
Fraud	4	6
Policy Issues	2	0
Safety and Sanitation	4	2
Theft of Goods/Services	1	0
Waste	4	0
<b>Subtotal Department Investigations</b>	<b>22</b>	<b>28</b>
<b>Total Reports Received in Purview of Fraud Hotline</b>	<b>33</b>	<b>33</b>
Direct Referrals, Non-City Reports or Reports Not in Purview of Fraud Hotline	44	42
<b>Total Reports Received in FY2024</b>	<b>77</b>	<b>75</b>

## Status of Hotline Reports

**75** reports filed with the Fraud, Waste, and Abuse Hotline between October 1, 2023 and December 31, 2023

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**42** reports not in purview of OCA Fraud Hotline

**33** new reports added to inventory in Q2 of FY2024:

**5** reports assigned to be investigated by OCA

**28** reports referred to City departments

In addition to the receipt of 33 new reports requiring investigation, 43 City-related reports remained open and unresolved at the end of the previous quarter,<sup>1</sup> resulting in an active inventory of 76 reports during the second quarter of Fiscal Year 2024. **Table 2**, below, summarizes the Fraud Hotline activity for the second quarter of Fiscal Year 2024.

**76** active reports in OCA inventory during Q2 of FY2024

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**44** reports remain open and unresolved

**32** reports closed in Q2 of FY2024:

**2** OCA reports were closed based on corrective actions taken by City Management

**7** OCA reports closed as unsubstantiated

**7** Department-investigated reports closed as substantiated

**7** Department-investigated reports closed based on corrective actions taken by City Management

**9** Department-investigated reports closed as unsubstantiated or resolved with no further action necessary

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<sup>1</sup> In the prior quarterly report, we listed reports 724766779516, 864087868096, and 160538848998 as potential department-referred investigations. Similarly, reports 676293494001 and 535746556974 were listed as OCA investigations. Upon subsequent review, we determined that the allegations were outside the purview of the Fraud Hotline. Per our procedures, the reports were closed with no further action necessary.

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**Table 2:**

**Status of Fraud Hotline Reports**

<b>Report Status:</b>	<b>City Auditor Investigations</b>	<b>Referred to Dept.</b>	<b>Total City-Related</b>	<b>Not in Hotline’s Purview</b>	<b>Total</b>
Unresolved on 10/1/23	13	30	<b>43</b>	5	48
Received in 2 <sup>nd</sup> Quarter	5	28	<b>33</b>	42	75
Subtotal – Active Inventory	<b>18</b>	<b>58</b>	<b>76</b>	<b>47</b>	<b>123</b>
Reports Closed	<b>-9</b>	<b>-23</b>	<b>-32</b>	<b>-47</b>	<b>-79</b>
Substantiated	-0	-7	-7	-0	-7
Corrective Action	-2	-7	-9	-0	-9
Unsubstantiated/Other	-7	-9	-16	-47	-63
Unresolved on 12/31/23	<b>9</b>	<b>35</b>	<b>44</b>	<b>0</b>	<b>44</b>

### City Auditor Investigations Summary

**Table 3** summarizes the status of the 18 active City Auditor Fraud Hotline investigations during the second quarter of Fiscal Year 2024, including the incident type, report number, date the report was received, a general description of the report, case status, and the final resolution date.

**Table 3:**

#### Status of City Auditor Hotline Investigations

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
1	Abuse	776347585310	Received	2/27/23	Corrective Action	10/25/23
	Allegations of waste and abuse of discretion in a City department were investigated. All but two of the allegations were determined to be unsubstantiated. City Management took appropriate corrective action with respect to the identified employee regarding an allegation of mismanagement, and the department took action to comply with the City's rewards and recognition program.					
2	Fraud	251042115312	Received	8/14/23	Corrective Action	12/13/23
	An allegation of abuse of discretion by a City vendor was investigated and the City department responsible for administering the contract took corrective action to reduce a subcontractor's participation level to accurately reflect the extent of work performed.					
3	Abuse	431187451194	Received	5/11/23	Unsubstantiated	10/4/23
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
4	Abuse	669839189910	Received	5/25/23	Unsubstantiated	11/8/23
	Allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
5	Abuse	523826028983	Received	7/25/23	Unsubstantiated	11/21/23
	An allegation of abuse of discretion by a City contractor was investigated and determined to be unsubstantiated.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
6	Fraud	864192065270	Received	8/9/23	Unsubstantiated	12/22/23
	An allegation of fraud at a City department was investigated and determined to be unsubstantiated.					
7	Abuse	793003802229	Received	9/19/23	Unsubstantiated	10/17/23
	An allegation of abuse of leave by a City employee was investigated and determined to be unsubstantiated.					
8	Abuse	443885435350	Received	10/9/23	Unsubstantiated	12/13/23
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
9	Abuse	619936571052	Received	11/29/23	Unsubstantiated	12/8/23
	An allegation of abuse of discretion in a City department was investigated and determined to be unsubstantiated.					
10	Abuse	355963460201	Received	7/1/19	Open/Unresolved	
	Allegation of Public Records Act abuse at a City department. Investigation suspended to avoid interference with pending litigation.					
11	Abuse	963347224301	Received	9/22/21	Open/Unresolved	
	Allegation that safety violations at a City building were not properly disclosed. Investigation suspended to avoid interference with pending litigation.					
12	Abuse	521799992995	Received	7/10/23	Open/Unresolved	
	Allegation of abuse of discretion regarding City funds.					
13	Abuse	964071251537	Received	7/11/23	Open/Unresolved	
	Allegation of abuse of discretion by a City department's management.					
14	Abuse	212600795294	Received	8/2/23	Open/Unresolved	
	Allegation of abuse of discretion related to historic building designations.					
15	Abuse	281424570233	Received	9/13/23	Open/Unresolved	
	Allegation of abuse of discretion in the calculation of lease payments.					



No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
16	Abuse	132174759491	Received	10/16/23	Open/Unresolved	
Allegation of abuse of City regulations.						
17	Fraud	816613050747	Received	11/21/23	Open/Unresolved	
Allegation of fraud related to a City vendor's processing of recyclable materials.						
18	Abuse	423211955439	Received	12/31/23	Open/Unresolved	
Allegation of abuse of discretion in a City department.						

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### City Department Investigations Summary

The City Auditor, through the Intake and Review Committee, reviews the final resolution of reports investigated by the departments to ensure that the department has taken the proper actions to resolve the report. A report whose allegations cannot be substantiated can still result in the department taking corrective, proactive, or preventative measures to reinforce a policy or procedure, improve internal controls, or to improve City operations.

**Table 4** below summarizes the status of the 58 active Fraud Hotline investigations conducted by the departments during the second quarter of Fiscal Year 2024, including the incident type, a general description of the report, and the case status.

**Table 4:**

#### Status of Department-Investigated Fraud Hotline Reports

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
1	Abuse	554205396201	Received	10/8/22	Substantiated	12/20/23
	An allegation of abuse of time by City employees was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employees.					
2	Abuse	444891126910	Received	3/6/23	Substantiated	12/20/23
	An allegation of wage abuse at a private business was investigated and substantiated as to the private business’ violation of the City’s Earned Sick Leave and Minimum Wage Ordinance. The department took corrective action with respect to the business.					
3	Policy Issues	571111409864	Received	5/2/23	Substantiated	11/9/23
	An allegation of a policy violation in a City department was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					
4	Policy Issues	685834946637	Received	8/18/23	Substantiated	12/20/23
	An allegation of a remote work policy violation in a City department was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
5	Safety and Sanitation	994995211937	Received	8/21/23	Substantiated	12/20/23
	An allegation of unsafe driving in a City vehicle was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					
6	Safety and Sanitation	965080472096	Received	9/19/23	Substantiated	12/20/23
	An allegation of unsafe driving in a City vehicle was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					
7	Abuse	746527565759	Received	11/13/23	Substantiated	12/20/23
	An allegation of a City employee sleeping at an office workstation during work hours was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					
8	Fraud	951514625392	Received	2/9/23	Corrective Action	12/20/23
	An allegation of timecard fraud by a City employee was investigated and determined to be unsubstantiated. However, the department took proactive corrective action to remind staff of department and City policy.					
9	Abuse	605289522472	Received	4/25/23	Corrective Action	10/12/23
	Allegation of overtime abuse by a City employee was investigated and found to be unsubstantiated. However, the department took corrective action to ensure requests for overtime are submitted in writing.					
10	Abuse	514338830248	Received	4/25/23	Corrective Action	12/20/23
	An allegation of conduct unbecoming related to a City employee's interaction with a resident was investigated and could not be substantiated. However, the department took corrective action to remind staff about performance expectations.					
11	Waste	800101788192	Received	8/16/23	Corrective Action	10/12/23
	An allegation of waste in a City department was investigated and determined to be unsubstantiated. However, the department took corrective action to improve off-leash dog patrols and add signage.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
Allegation/Outcome						
12	Safety and Sanitation	634965863472	Received	10/3/23	Corrective Action	11/8/23
An allegation of unsafe driving in a City vehicle could not be substantiated. However, the department took proactive corrective action to address safe driving by staff.						
13	Safety and Sanitation	987622625163	Received	10/12/23	Corrective Action	11/8/23
An allegation of unsafe driving in a City vehicle could not be substantiated. However, the department took proactive corrective action to address safe driving by staff.						
14	Abuse	876588248746	Received	11/2/23	Corrective Action	11/30/23
An allegation of abuse of discretion in a City department was investigated and determined to be unsubstantiated. However, the department took proactive corrective action to address the appearance of a conflict of interest related to collateral employment.						
15	Abuse	321773003235	Received	3/8/23	Unsubstantiated	12/20/23
An allegation of unfair hiring practices in a City department was investigated and determined to be unsubstantiated.						
16	Waste	948505714183	Received	4/17/23	Unsubstantiated	12/20/23
An allegation of waste in a City department was investigated and determined to be unsubstantiated.						
17	Theft of Goods/Services	389139003578	Received	4/19/23	Unsubstantiated	10/25/23
An allegation of theft of goods by a City employee was investigated and determined to be unsubstantiated.						
18	Fraud	652857317516	Received	6/14/23	Unsubstantiated	10/11/23
An allegation of workers compensation fraud by a City employee was investigated and determined to be unsubstantiated.						
19	Fraud	357755764850	Received	7/26/23	Unsubstantiated	10/26/23
An allegation of workers compensation fraud by a City employee was investigated and determined to be unsubstantiated.						

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
20	Abuse	831377559938	Received	8/31/23	Unsubstantiated	12/20/23
	An allegation of misuse of a City vehicle was investigated and determined to be unsubstantiated.					
21	Waste	957307408363	Received	9/25/23	Unsubstantiated	11/9/23
	Allegation of waste in a City department was investigated and determined to be unsubstantiated.					
22	Abuse	513816418807	Received	10/11/23	Unsubstantiated	11/30/23
	An allegation of abuse of discretion in a City department was investigated and determined to be unsubstantiated.					
23	Abuse	722415318934	Received	11/2/23	Unsubstantiated	11/30/23
	An allegation of abusive behavior by a City department supervisor was investigated and determined to be unsubstantiated.					
24	Abuse	601902135801	Received	9/2/22	Open/Unresolved	
	Allegation of abuse of overtime by City employees.					
25	Fraud	289677743301	Received	9/19/22	Open/Unresolved	
	Allegation of timecard fraud.					
26	Fraud	684620272421	Received	2/22/23	Open/Unresolved	
	Allegation of fraud perpetrated on a resident by a City department.					
27	Abuse	797411287813	Received	4/19/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
28	Abuse	292963769190	Received	5/10/23	Open/Unresolved	
	Allegation of overtime abuse by a City employee.					
29	Abuse	769711341036	Received	5/22/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
30	Fraud	821356227757	Received	7/3/23	Open/Unresolved	
	Allegation of timecard fraud by City employees.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
31	Abuse	772140335364	Received	7/10/23	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
32	Fraud	111612255554	Received	7/17/23	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
33	Fraud	409631192465	Received	8/16/23	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
34	Theft of Goods/Services	390421477491	Received	8/17/23	Open/Unresolved	
	Allegation of theft of goods by a City employee.					
35	Waste	302191035499	Received	8/23/23	Open/Unresolved	
	Allegation of waste related to unoccupied police patrol vehicles apparently being used to deter traffic violations.					
36	Abuse	119829557183	Received	8/28/23	Open/Unresolved	
	Allegation of abuse of discretion by a supervisor in a City department.					
37	Fraud	236536210956	Received	10/2/23	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
38	Fraud	272626311814	Received	10/7/23	Open/Unresolved	
	Allegation of workers compensation fraud, substance abuse, and threats by a City employee.					
39	Fraud	169849729405	Received	10/27/23	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
40	Accounting/Audit Irregularities	907363634688	Received	11/3/23	Open/Unresolved	
	Allegation of accounting irregularities in a City department.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
41	Abuse	395975931765	Received	11/13/23	Open/Unresolved	
	Allegation of abuse of discretion by a City contractor.					
42	Abuse	247169577190	Received	11/14/23	Open/Unresolved	
	Allegation of abuse of discretion regarding a public comment period at a public meeting subject to the Brown Act.					
43	Abuse	237445472195	Received	11/14/23	Open/Unresolved	
	Allegation of abuse of discretion by management in a department.					
44	Abuse	109587715926	Received	11/15/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
45	Abuse	784927651358	Received	11/16/23	Open/Unresolved	
	Allegation of abuse of discretion regarding City property.					
46	Fraud	543747035655	Received	11/21/23	Open/Unresolved	
	Allegation of fraud related to overtime abuse.					
47	Fraud	761687930400	Received	11/28/23	Open/Unresolved	
	Allegation of fraudulent activity by a City employee.					
48	Abuse	998623147496	Received	11/30/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
49	Abuse	899298987877	Received	12/2/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
50	Abuse	449694285287	Received	12/4/23	Open/Unresolved	
	Allegation of abuse of discretion by City management.					
51	Abuse	345646506310	Received	12/6/23	Open/Unresolved	
	Allegation of abuse of discretion regarding employee pay.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
52	Abuse	103468552152	Received	12/11/23	Open/Unresolved	
	Allegation of misuse of a City vehicle.					
53	Abuse	983012427566	Received	12/15/23	Open/Unresolved	
	Allegation of abuse of discretion and nepotism in a City department.					
54	Abuse	325456336008	Received	12/18/23	Open/Unresolved	
	Allegation of abuse of discretion and favoritism in a City department.					
55	Fraud	812119442990	Received	12/18/23	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
56	Abuse	415089865875	Received	12/19/23	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
57	Abuse	110705804317	Received	12/23/23	Open/Unresolved	
	Allegation of abuse of discretion by a City employee.					
58	Abuse	699894234518	Received	12/26/24	Open/Unresolved	
	Allegation of abuse of time by a City employee.					



### Not in Purview Reports Summary

**Table 5**, below, summarizes the results of the 47 Fraud Hotline reports that were received during the second quarter of Fiscal Year 2024, or previously, but were determined to be not within the purview of the Fraud Hotline and were closed.

**Table 5:**

#### Status of Not in Purview Fraud Hotline Reports

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
1	Abuse	724766779516	Received	9/11/23	No Further Action Necessary	10/18/23
	An allegation of preferential treatment for out of class assignments lacked details. Additional questions were posted online. No response was received in over 30 days. Per our procedures, the report was closed with no further action necessary.					
2	Abuse	676293494001	Received	9/13/23	No Further Action Necessary	10/23/23
	An allegation of abuse of discretion by management in a City department required additional information to permit an investigation. No response to our request for details was received in over 30 days. Per our procedures, the report was closed with no further action necessary.					
3	Abuse	160538848998	Received	9/20/23	No Further Action Necessary	10/23/23
	An allegation of misuse of a parking pass lacked details. Additional questions were posted for the anonymous reporter. No details were provided in 30 days. Per our procedures, the report was closed with no further action necessary.					
4	Abuse	535746556974	Received	9/20/23	No Further Action Necessary	10/23/23
	An allegation of favoritism by City Management required additional information to permit an investigation. No response to our request for details was received in over 30 days. Per our procedures, the report was closed with no further action necessary.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
Allegation/Outcome						
5	Abuse	864087868096	Received	9/29/23	No Further Action Necessary	10/17/23
An allegation of abuse of discretion by a City employee was referred to the appropriate government agency for review and possible investigation.						
6	Abuse	384624350059	Received	10/7/23	No Further Action Necessary	11/7/23
An allegation of abuse of discretion by City Management lacked details. No response to our request for additional information was received within 30 days. Per our procedures, the report was closed.						
7	Fraud	603348616121	Received	10/10/23	No Further Action Necessary	10/11/23
An allegation of illegal gambling was not in the purview of the Fraud Hotline. The reporter was informed of reporting options and the case was closed.						
8	Miscellaneous	720364483770	Received	10/11/23	No Further Action Necessary	10/11/23
A partial report was abandoned.						
9	Fraud	881730681372	Received	10/11/23	No Further Action Necessary	10/12/23
An allegation of auto finance fraud was not in the purview of the Fraud Hotline. The reporter was informed and the case was closed.						
10	Fraud	989511424023	Received	10/13/23	No Further Action Necessary	10/16/23
An allegation of fraudulent marketing practices by big tech companies was not in the purview of the Fraud Hotline.						
11	Abuse	781342902605	Received	10/15/23	No Further Action Necessary	10/25/23
An allegation of abuse of discretion was not in the purview of the Fraud Hotline. Per our procedures, the report was referred to an appropriate government agency for review and possible investigation.						

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
12	Fraud	984649289760	Received	10/17/23	No Further Action Necessary	10/17/23
	An allegation regarding a family court issue was not in the purview of the Fraud Hotline. Per our procedures, the allegation was referred to the appropriate agency for review and possible investigation.					
13	Safety and Sanitation	231426238549	Received	10/20/23	No Further Action Necessary	11/30/23
	An allegation of unsafe driving was received, but the information provided did not match any City vehicle. Additional questions were posted for the anonymous reporter. No details were provided in 30 days. Per our procedures, the report was closed with no further action necessary.					
14	Fraud	369131083468	Received	10/25/23	No Further Action Necessary	10/25/23
	An allegation of a telemarketing scam was not in the purview of the Fraud Hotline. The reporter was informed of resources and the case was closed.					
15	Discrimination	733548062812	Received	10/26/23	No Further Action Necessary	12/5/23
	An allegation regarding discrimination at a department lacked details. Additional questions were posted for the anonymous reporter. No details were provided in 30 days. Per our procedures, the report was closed with no further action necessary.					
16	Abuse	121869519042	Received	10/28/23	No Further Action Necessary	11/30/23
	An allegation of abuse of discretion by a City department lacked sufficient detail to permit an investigation. Additional questions were posted for the anonymous reporter. No details were provided in 30 days. Per our procedures, the report was closed with no further action necessary.					
17	Fraud	850957201367	Received	10/30/23	No Further Action Necessary	10/30/23
	An allegation of identity theft was not in the purview of the Fraud Hotline. The reporter was informed of resources and the case was closed.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
18	Fraud	644933630545	Received	11/2/23	No Further Action Necessary	11/14/23
	An allegation of fraudulent activity by a non-City vendor was not in the purview of the Fraud Hotline. Per our procedures, the allegation was referred to the appropriate government agency for review and possible investigation.					
19	Fraud	376734802193	Received	11/2/23	No Further Action Necessary	11/6/23
	An allegation of a phone scam was not in the purview of the Fraud Hotline. The reporter was informed of resources and the case was closed.					
20	Discrimination	883437396611	Received	11/3/23	No Further Action Necessary	11/15/23
	An allegation of discrimination and policy violations was referred to the appropriate agency for review and possible investigation.					
21	Fraud	186120283277	Received	11/6/23	No Further Action Necessary	11/7/23
	An allegation of non-City fraud was not in the purview of the Fraud Hotline. The reporter was informed of resources and the case was closed.					
22	Abuse	536594223897	Received	11/9/23	No Further Action Necessary	11/13/23
	An allegation of an abusive non-City code enforcement action was not in the purview of the Fraud Hotline. The report was referred to the appropriate agency and the case was closed.					
23	Fraud	518954419504	Received	11/9/23	No Further Action Necessary	11/9/23
	An allegation of a marketing scam was not in the purview of the Fraud Hotline. The reporter was informed of resources and the case was closed.					
24	Policy Issues	506493032740	Received	11/12/23	No Further Action Necessary	12/12/23
	An allegation of abuse of discretion lacked details. No response to our request for information was received within 30 days. Per our procedures, the report was closed.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
25	Miscellaneous	472358530227	Received	11/12/23	No Further Action Necessary	11/12/23
	A partial report was abandoned.					
26	Abuse	181161666424	Received	11/14/23	No Further Action Necessary	12/18/23
	An allegation regarding abuse of discretion related to an industrial water bill did not contain sufficient information to investigate. No response to our request for additional details was received within 30 days. Per our procedures, the case was closed with no further action necessary.					
27	Abuse	601858958755	Received	11/16/23	No Further Action Necessary	11/16/23
	An allegation of abuse of discretion by a non-City employee was referred to the appropriate agency for review and possible investigation, per our procedures.					
28	Policy Issues	759340741412	Received	11/16/23	No Further Action Necessary	11/16/23
	An allegation of abuse of discretion by a City employee was not in the purview of the Fraud Hotline. The report was referred to the appropriate agency and the case was closed.					
29	Abuse	924478079335	Received	11/16/23	No Further Action Necessary	11/16/23
	Duplicate of 272626311814					
30	Abuse	610838951674	Received	11/17/23	No Further Action Necessary	11/20/23
	Duplicate of 536594223897					
31	Fraud	710598929020	Received	11/17/23	No Further Action Necessary	11/20/23
	An allegation of identity theft was not in the purview of the City's Fraud Hotline. The reporter was informed and the case was closed.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
32	Miscellaneous	563978178506	Received	11/19/23	No Further Action Necessary	11/19/23
	A partial report was abandoned.					
33	Miscellaneous	472630186187	Received	11/19/23	No Further Action Necessary	11/19/23
	A partial report was abandoned.					
34	Abuse	465522552667	Received	11/20/23	No Further Action Necessary	11/21/23
	Duplicate of 536594223897					
35	Fraud	135727139522	Received	11/22/23	No Further Action Necessary	11/24/23
	An allegation of identity theft was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.					
36	Fraud	540087505515	Received	11/24/23	No Further Action Necessary	11/24/23
	An allegation of identity theft was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.					
37	Fraud	587235825402	Received	11/25/23	No Further Action Necessary	11/27/23
	An allegation of a gift card scam was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.					
38	Fraud	883959667360	Received	11/25/23	No Further Action Necessary	11/27/23
	Duplicate of 587235825402					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
39	Abuse	415128111682	Received	11/27/23	No Further Action Necessary	11/29/23
	Duplicate of 395975931765					
40	Fraud	849508111003	Received	11/28/23	No Further Action Necessary	11/28/23
	An allegation of internet payment fraud was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.					
41	Theft of Goods/Services	687902995907	Received	12/2/23	No Further Action Necessary	12/2/23
	An allegation of theft of personal property at a private business was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of reporting options and the case was closed.					
42	Abuse	893750793538	Received	12/9/23	No Further Action Necessary	12/11/23
	An allegation of abuse related to a cell phone trade-in was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of reporting options and the case was closed.					
43	Miscellaneous	133274468487	Received	12/12/23	No Further Action Necessary	12/12/23
	A partial report was abandoned.					
44	Miscellaneous	212962642341	Received	12/14/23	No Further Action Necessary	12/18/23
	An allegation of possible criminal activity was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was informed of the appropriate agency to make a report and the case was closed.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
45	Fraud	753429316567	Received	12/14/23	No Further Action Necessary	12/18/23
An allegation of real estate fraud was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.						
46	Fraud	114223262982	Received	12/15/23	No Further Action Necessary	12/18/23
An allegation of fraud was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.						
47	Theft of Goods/Services	233397906486	Received	12/26/24	No Further Action Necessary	12/26/23
An allegation of theft of personal property was reviewed and determined to be outside the purview of the City's Fraud Hotline. The reporter was notified of the appropriate reporting agency and the case was closed.						



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## **Conclusion**

The Office of the City Auditor is dedicated to ensuring that all reported claims of fraud, waste, and abuse related to City operations are investigated and properly resolved.

In Quarter 2 of Fiscal Year 2024, we applied approximately 1,644 hours administering the Fraud Hotline, coordinating Intake and Review Committee activities, and investigating Fraud Hotline reports. A total of 2,960 hours has been budgeted for the year.

I will be prepared to discuss this report at the next available Audit Committee meeting.

Respectfully submitted,



Andy Hanau  
City Auditor

cc:     Honorable Mayor Todd Gloria  
          Honorable Members of the City Council  
          Honorable Mara Elliott, City Attorney  
          Eric Dargan, Chief Operating Officer  
          Charles Modica, Independent Budget Analyst

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