

# City Auditor's Quarterly Fraud Hotline Report

**OCTOBER 2024**

**Fiscal Year 2025**

**Quarter 1**

**Andy Hanau**, City Auditor

**Matthew Helm**, Assistant 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: October 14, 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 2025 Quarter 1

### **Reports Received in the First Quarter of Fiscal Year 2025**

During the first quarter of Fiscal Year 2025 (July – September 2024), we received 58 Fraud Hotline reports. Of these reports, 6 were assigned to be investigated by the Office of the City Auditor and 14 were presented to the Intake and Review Committee to be referred to City departments for investigation and resolution. We also found that 38 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 2025.

**Table 1:****Reports Received in Fiscal Year 2025**

<b>City Auditor Investigations</b>	<b>Qtr 1</b>
Abuse	6
Fraud	0
Waste	0
<b>Subtotal OCA Investigations</b>	<b>6</b>
<b>City Department Investigations</b>	
Abuse	12
Accounting/Audit Irregularities	0
Customer Relations	0
Discrimination	0
Employee Relations	0
Fraud	0
Policy Issues	0
Safety and Sanitation	0
Substance Abuse	1
Theft of Goods/Services	0
Theft of Time	1
Waste	0
<b>Subtotal Department Investigations</b>	<b>14</b>
<b>Total Reports Received in Purview of Fraud Hotline</b>	<b>20</b>
Direct Referrals, Non-City Reports or Reports Not in Purview of Fraud Hotline	<b>38</b>
<b>Total Reports Received in FY2025</b>	<b>58</b>

## Status of Hotline Reports

**58** reports filed with the Fraud, Waste, and Abuse Hotline between July 1, 2024 and September 30, 2024

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

**20** new reports added to inventory in Q1 of FY2025:

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

**14** reports referred to City departments

In addition to the receipt of 20 new reports requiring investigation, 46 City-related reports remained open and unresolved at the end of the previous quarter,<sup>1</sup> resulting in an active inventory of 66 reports during the first quarter of Fiscal Year 2025. **Table 2** below, summarizes the Fraud Hotline activity for the first quarter of Fiscal Year 2025.

**66** active reports in OCA inventory during Q1 of FY2025

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**35** reports remain open and unresolved

**31** reports closed in Q1 of FY2025:

**1** OCA report closed as substantiated

**1** OCA report closed based on corrective actions taken by City Management

**9** OCA reports closed as unsubstantiated or resolved with no further action necessary

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

**2** Department-investigated report closed based on corrective actions taken by City Management

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

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<sup>1</sup> Six reports 342206515630, 860990282090, 473262158155, 337782860417, 586595526070, and 403633665628 were previously listed as potential department-referred investigations. During the quarter we determined that the allegations were outside the purview of the Fraud Hotline or could not be investigated without permission from the reporters to use their names. Per our procedures, the reports were closed with no further action necessary. We also moved report 731297446881 from the department-referred caseload to OCA's caseload.

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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 7/1/24	13	33	<b>46</b>	6	52
Received in 1 <sup>st</sup> Quarter	6	14	<b>20</b>	38	58
Subtotal – Active Inventory	<b>19</b>	<b>47</b>	<b>66</b>	<b>44</b>	<b>110</b>
Reports Closed	<b>-11</b>	<b>-20</b>	<b>-31</b>	<b>-44</b>	<b>-75</b>
Substantiated	-1	-5	-6	-0	-6
Corrective Action	-1	-2	-3	-0	-3
Unsubstantiated/Other	-9	-13	-22	-44	-66
Unresolved on 9/30/24	<b>8</b>	<b>27</b>	<b>35</b>	<b>0</b>	<b>35</b>

### City Auditor Investigations Summary

**Table 3** summarizes the status of the 19 active City Auditor Fraud Hotline investigations during the first quarter of Fiscal Year 2025, 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
Allegation/Outcome						
1	Abuse	677828773133	Received	4/4/24	Substantiated	7/31/24
An allegation of abuse of discretion by a City employee was investigated and determined to be substantiated. The department took appropriate action with respect to the identified employee.						
2	Abuse	527193828438	Received	7/16/24	Corrective Action	9/25/24
An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated. However, the department took proactive corrective action to provide clearer instructions on a public web page.						
3	Abuse	355963460201	Received	7/1/19	Unsubstantiated	9/25/24
An allegation of Public Records Act abuse at a City department was investigated and determined to be unsubstantiated.						
4	Waste	801143658499	Received	2/21/24	Unsubstantiated	7/31/24
An allegation of waste in a City department was investigated and determined to be unsubstantiated.						
5	Abuse	662761384130	Received	4/24/24	Unsubstantiated	9/13/24
An allegation of abuse of discretion regarding recreation activity permit fees was investigated and determined to be unsubstantiated.						
6	Abuse	909628112410	Received	4/30/24	Unsubstantiated	7/22/24
An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.						

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
7	Abuse	254062824529	Received	5/8/24	Unsubstantiated	8/20/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
8	Abuse	759359968016	Received	5/10/24	Unsubstantiated	7/31/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
9	Abuse	731297446881	Received	6/17/24	Unsubstantiated	9/17/24
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					
10	Abuse	979989983463	Received	6/21/24	Unsubstantiated	8/7/24
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					
11	Abuse	588474296986	Received	6/27/24	Unsubstantiated	8/21/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
12	Abuse	132174759491	Received	10/16/23	Open/Unresolved	
	Allegation of abuse of City regulations.					
13	Abuse	528704199707	Received	3/19/24	Open/Unresolved	
	Allegation of abuse of discretion by a City department.					
14	Policy Issues	909689081483	Received	6/10/24	Open/Unresolved	
	Allegation of a policy issue by a City department.					
15	Abuse	786489317532	Received	7/10/24	Open/Unresolved	
	Allegation of abuse of discretion by City management.					
16	Abuse	899097618750	Received	7/11/24	Open/Unresolved	
	Allegation of abuse of discretion by the City.					



No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
17	Abuse	391757789939	Received	7/19/24	Open/Unresolved	
	Allegation of abuse of discretion regarding a lease violation.					
18	Abuse	972480545138	Received	8/13/24	Open/Unresolved	
	Allegation of abuse of discretion by a City business improvement district.					
19	Abuse	497234416610	Received	8/17/24	Open/Unresolved	
	Allegation of abuse of discretion by City employees.					

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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 47 active Fraud Hotline investigations conducted by the departments during the first quarter of Fiscal Year 2025, 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	Fraud	236536210956	Received	10/2/23	Substantiated	8/16/24
	An allegation of workers' compensation fraud by a City employee was investigated and determined to be substantiated. City management took appropriate corrective action with respect to the identified employee.					
2	Abuse	103468552152	Received	12/11/23	Substantiated	9/12/24
	An allegation of misuse of a City vehicle was investigated and determined to be substantiated. City management took appropriate corrective action with respect to the identified employee.					
3	Fraud	786099877837	Received	1/8/24	Substantiated	7/18/24
	An allegation of workers' compensation fraud was investigated an determined to be substantiated. City management took appropriate corrective action with respect to the identified employee.					
4	Safety and Sanitation	821372599620	Received	3/6/24	Substantiated	7/8/24
	An allegation of unsafe driving in a City vehicle was investigated and determined to be substantiated. City management took appropriate corrective action with respect to the identified employee.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
5	Abuse	479765744773	Received	3/25/24	Substantiated	7/3/24
	An allegation of timecard abuse by a City employee was investigated and determined to be substantiated. The department took appropriate corrective action with respect to the identified employee.					
6	Safety and Sanitation	683397468437	Received	4/15/24	Corrective Action	7/8/24
	An allegation of unsafe driving by a City employee was investigated. While the allegation was found to be unsubstantiated, the department took proactive corrective action to improve driver safety through additional training.					
7	Abuse	870469505586	Received	6/25/24	Corrective Action	8/14/24
	An allegation of abuse of discretion by City management was investigated. The investigation confirmed a technical City policy violation by management, but the allegation of abuse of discretion was determined to be unsubstantiated. The department took corrective action to insure that supervisors understand the details of the City policy in question.					
8	Abuse	554112967447	Received	2/16/24	Unsubstantiated	7/3/24
	An allegation of conduct unbecoming by a City employee was investigated and determined to be unsubstantiated.					
9	Fraud	132569115536	Received	2/22/24	Unsubstantiated	8/1/24
	An allegation of workers' compensation fraud by a City employee was investigated and determined to be unsubstantiated.					
10	Abuse	767823579336	Received	4/19/24	Unsubstantiated	7/3/24
	An allegation of abuse of overtime by a City department's management was investigated and determined to be unsubstantiated.					
11	Abuse	116442875344	Received	5/2/24	Unsubstantiated	7/3/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
12	Abuse	698416772787	Received	5/8/24	Unsubstantiated	7/18/24
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
13	Abuse	859380969314	Received	5/30/24	Unsubstantiated	7/3/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
14	Abuse	782332430770	Received	5/31/24	Unsubstantiated	7/17/24
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					
15	Abuse	144012190553	Received	6/24/24	Unsubstantiated	8/15/24
	An allegation of abuse of time by a City employee was investigated and determined to be unsubstantiated.					
16	Abuse	455969815066	Received	6/25/24	Unsubstantiated	8/15/24
	An allegation of overtime abuse by a City employee was investigated and determined to be unsubstantiated.					
17	Abuse	519433114561	Received	6/26/24	Unsubstantiated	9/12/24
	An allegation of abuse of discretion by a City department was investigated and determined to be unsubstantiated.					
18	Abuse	878284613013	Received	6/27/24	Unsubstantiated	8/1/24
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					
19	Discrimination	927196023118	Received	6/28/24	Unsubstantiated	8/14/24
	An allegation of discrimination in a City department was investigated and determined to be unsubstantiated.					
20	Substance Abuse	616742469024	Received	7/2/24	Unsubstantiated	8/15/24
	An allegation of substance abuse by City employees was investigated and determined to be unsubstantiated.					
21	Fraud	111612255554	Received	7/17/23	Open/Unresolved	
	Allegation of workers' compensation fraud by a City employee.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
22	Fraud	409631192465	Received	8/16/23	Open/Unresolved	
	Allegation of workers' compensation fraud by a City employee.					
23	Abuse	543747035655	Received	11/21/23	Open/Unresolved	
	Allegation of timecard abuse.					
24	Safety and Sanitation	476507025730	Received	1/7/24	Open/Unresolved	
	Allegation of a security issue at a City department.					
25	Abuse	605515381918	Received	3/27/24	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
26	Fraud	851850568455	Received	4/17/24	Open/Unresolved	
	Allegation of identity theft related to a City water bill.					
27	Abuse	695721608191	Received	5/3/24	Open/Unresolved	
	Allegation of overtime abuse by City employees.					
28	Abuse	655853543918	Received	5/5/24	Open/Unresolved	
	Allegation of abuse of discretion by a City employee.					
29	Theft of Time	495666341491	Received	5/10/24	Open/Unresolved	
	Allegation of time abuse by a City employee.					
30	Falsification of City Records	170712571440	Received	6/6/24	Open/Unresolved	
	Allegation of a City employee falsifying timecards.					
31	Substance Abuse	355750587129	Received	6/19/24	Open/Unresolved	
	Allegation of substance abuse by a City employee.					
32	Abuse	338792296489	Received	6/24/24	Open/Unresolved	
	Allegation of abuse of FMLA leave by a City employee.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
33	Customer Relations	428287226450	Received	6/24/24	Open/Unresolved	
	Allegation of a customer service issue in a City department.					
34	Safety and Sanitation	901878935993	Received	6/26/24	Open/Unresolved	
	Allegation of unsafe driving by a City employee in a City vehicle.					
35	Abuse	856592295594	Received	7/8/24	Open/Unresolved	
	Allegation of abuse of discretion by management in a City department.					
36	Abuse	306896642493	Received	7/18/24	Open/Unresolved	
	Allegation of abuse of discretion by management in a City department.					
37	Abuse	990380336765	Received	7/31/24	Open/Unresolved	
	Allegation of abuse of discretion by a City department.					
38	Abuse	249250156937	Received	8/9/24	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
39	Abuse	540295351020	Received	8/9/24	Open/Unresolved	
	Allegation of abuse of discretion regarding unfair promotions by a City department.					
40	Abuse	222592096635	Received	8/19/24	Open/Unresolved	
	Allegation of abuse of discretion by a City employee.					
41	Abuse	591397931573	Received	8/20/24	Open/Unresolved	
	Allegation of abuse of discretion by a City department.					
42	Theft of Time	610054967076	Received	8/26/24	Open/Unresolved	
	Allegation of theft of time by a City employee.					
43	Abuse	705430512684	Received	8/29/24	Open/Unresolved	
	Allegation of abuse of discretion by a City department.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
<b>Allegation/Outcome</b>						
44	Abuse	548900062425	Received	9/3/24	Open/Unresolved	
Allegation of building permit abuse by a non-City contractor.						
45	Abuse	400165232040	Received	9/9/24	Open/Unresolved	
Allegation of abuse of discretion by City management.						
46	Abuse	831294730393	Received	9/13/24	Open/Unresolved	
Allegation of abuse of discretion by a City employee.						
47	Abuse	481901934075	Received	9/25/24	Open/Unresolved	
Allegation of abuse of discretion by a City employee.						

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October 14, 2024

### Not in Purview Reports Summary

**Table 5**, below, summarizes the results of the 44 Fraud Hotline reports that were received during the first quarter of Fiscal Year 2025, 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	342206515630	Received	6/7/24	No Further Action Necessary	7/7/24
	An allegation of abuse of discretion by a City employee lacked details. No response to our request for additional information was received within 30 days. Per our procedures, the case was closed.					
2	Abuse	860990282090	Received	6/7/24	No Further Action Necessary	7/7/24
	An allegation of abuse of discretion regarding a parking citation lacked sufficient information to permit an investigation. No response to our request for details was received in 30 days. Per our procedures, the report was closed.					
3	Fraud	337782860417	Received	6/10/24	No Further Action Necessary	7/10/24
	An allegation of fraud by a City contractor lacked sufficient details to investigate. Questions were posted for the reporter, but no response was received in over 30 days. Per our procedures, the report was closed.					
4	Waste	473262158155	Received	6/10/24	No Further Action Necessary	7/10/24
	An allegation of waste at a City department lacked enough details to investigate. Questions were posted for the reporter, but no response was received in over 30 days. Per our procedures, the report was closed.					



No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
5	Discrimination	586595526070	Received	6/16/24	No Further Action Necessary	8/6/24
	An allegation of discrimination in a City department lacked enough details to investigate. Questions were posted for the reporter, but no response was received in over 30 days. Per our procedures, the report was closed.					
6	Safety and Sanitation	403633665628	Received	6/26/24	No Further Action Necessary	7/8/24
	An allegation of a sanitation issue was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate jurisdiction and the case was closed.					
7	Abuse	215318576685	Received	7/1/24	No Further Action Necessary	7/3/24
	An allegation of abuse of discretion by a City department related to excessive noise was later withdrawn by the reporter. The information was referred to the department for review and possible investigation.					
8	Fraud	243162636318	Received	7/5/24	No Further Action Necessary	7/8/24
	An allegation of non-City 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.					
9	Miscellaneous	161978027106	Received	7/7/24	No Further Action Necessary	7/7/24
	A partial report was abandoned.					
10	Miscellaneous	312981957474	Received	7/7/24	No Further Action Necessary	7/7/24
	A partial report was abandoned.					
11	Fraud	659844465582	Received	7/8/24	No Further Action Necessary	7/9/24
	An allegation of tax fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
12	Abuse	378835843652	Received	7/8/24	No Further Action Necessary	7/18/24
	An allegation of abuse of discretion by a City employee was reviewed by the Fraud Hotline Intake and Review committee. Based on the details of the allegation, no investigation was deemed necessary. Per our procedures, the report was closed with no further					
13	Miscellaneous	733276060322	Received	7/11/24	No Further Action Necessary	7/11/24
	A partial report was abandoned.					
14	Abuse	649710806451	Received	7/11/24	No Further Action Necessary	7/11/24
	Duplicate of 338792296489					
15	Abuse	994906625947	Received	7/11/24	No Further Action Necessary	7/11/24
	Duplicate of 338792296489					
16	Fraud	170410266778	Received	7/11/24	No Further Action Necessary	7/11/24
	An allegation of public assistance fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
17	Fraud	147813460714	Received	7/15/24	No Further Action Necessary	7/11/24
	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.					
18	Fraud	931721771183	Received	7/17/24	No Further Action Necessary	7/17/24
	An allegation of an attempted scam was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
19	Fraud	913278190907	Received	7/23/24	No Further Action Necessary	7/23/24
	An allegation of fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
20	Fraud	321588649354	Received	7/24/24	No Further Action Necessary	7/25/24
	An allegation of non-City fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
21	Fraud	738273500783	Received	7/27/24	No Further Action Necessary	7/29/24
	An allegation of identity theft was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
22	Fraud	509985845207	Received	7/27/24	No Further Action Necessary	7/29/24
	An allegation of identity theft was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
23	Fraud	393021917813	Received	7/30/24	No Further Action Necessary	7/30/24
	An allegation of a fundraising scam was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
24	Abuse	396982783868	Received	8/3/24	No Further Action Necessary	8/5/24
	An allegation of abuse of discretion was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
25	Abuse	107425395968	Received	8/6/24	No Further Action Necessary	8/6/24
	An allegation of a non-City issue was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
26	Miscellaneous	620288622123	Received	8/7/24	No Further Action Necessary	8/7/24
	A partial report was abandoned.					
27	Fraud	300014657023	Received	8/7/24	No Further Action Necessary	8/7/24
	An allegation of fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
28	Miscellaneous	598382669902	Received	8/12/24	No Further Action Necessary	8/15/24
	An air quality concern was not in the purview of the City's Fraud Hotline. The reporter was referred to the San Diego County Air Pollution Control District to make a report.					
29	Abuse	115672469285	Received	8/15/24	No Further Action Necessary	9/18/24
	An allegation of abuse of discretion by a City contractor could not be investigated without first obtaining written permission to use the reporter's name. No response to our request was received in over 30 days. Per our procedures, the report was closed with no further action necessary.					
30	Theft of Goods/Services	671791967278	Received	8/19/24	No Further Action Necessary	8/19/24
	An allegation of theft was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.					
31	Miscellaneous	415985801537	Received	8/20/24	No Further Action Necessary	8/21/24
	A partial report was abandoned.					
32	Miscellaneous	955664510833	Received	8/21/24	No Further Action Necessary	8/21/24
	A partial report was abandoned.					
33	Miscellaneous	649357947092	Received	8/24/24	No Further Action Necessary	8/24/24

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
Allegation/Outcome						
A partial report was abandoned.						
34	Miscellaneous	323089901102	Received	8/27/24	No Further Action Necessary	8/27/24
A partial report was abandoned.						
35	Miscellaneous	659826436512	Received	8/29/24	No Further Action Necessary	8/29/24
A partial report was abandoned.						
36	Abuse	340451341536	Received	9/1/24	No Further Action Necessary	9/3/24
An allegation of abuse of discretion was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.						
37	Fraud	785783178699	Received	9/2/24	No Further Action Necessary	9/3/24
An allegation of contracting fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.						
38	Fraud	470162063542	Received	9/3/24	No Further Action Necessary	9/4/24
An allegation of an online scam was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.						
39	Miscellaneous	354548184290	Received	9/3/24	No Further Action Necessary	9/3/24
A request for information was not in the purview of the City's Fraud Hotline. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.						
40	Fraud	841876816515	Received	9/5/24	No Further Action Necessary	9/5/24
An allegation of a phone scam was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified of the appropriate agency and the case was closed.						
41	Abuse	639570618085	Received	9/10/24	No Further Action Necessary	9/10/24

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
<b>Allegation/Outcome</b>						
	Duplicate of 400165232040					
42	Abuse	154768704417	Received	9/11/24	No Further Action Necessary	9/11/24
	A partial report was abandoned.					
43	Miscellaneous	360519318875	Received	9/30/24	No Further Action Necessary	9/30/24
	A partial report was abandoned.					
44	Fraud	379641906895	Received	9/30/24	No Further Action Necessary	9/30/24
	An allegation of fraud was not in the purview of the City of San Diego. The Fraud Hotline reporter was notified 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.

As of the first quarter of Fiscal Year 2025, we applied approximately 895 hours administering the Fraud Hotline, coordinating Intake and Review Committee activities, and investigating Fraud Hotline reports. A total of 2,960 hours was 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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