

# City Auditor's Quarterly Fraud Hotline Report

*JANUARY 2023*

Fiscal Year 2023

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 calls from City employees and the public at **(866) 809-3500** or online at [www.sandiego.gov/fraudhotline](http://www.sandiego.gov/fraudhotline). Callers can choose to remain anonymous and all information provided via the Hotline will remain confidential. The third-party provider prepares a report for each report received and sends them to the Office of the City Auditor via email notification. Reports can also be submitted directly to the Office of the City Auditor, or online by following a link labeled "Fraud, Waste, and Abuse Hotline" on the City Auditor's home page.



## THE CITY OF SAN DIEGO

DATE: January 18, 2023  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2023 Quarter 2

### Reports Received in the Second Quarter of Fiscal Year 2023

During the second quarter of Fiscal Year 2023 (October – December 2022), we received 51 Fraud Hotline reports. Four of the new reports were assigned to be investigated by the Office of the City Auditor, and we presented 24 reports to the Intake and Review Committee to be referred to City Departments for investigation and resolution. We also found that 23 reports were not in the purview of the Fraud Hotline and they were closed.

**Table 1** on the following page summarizes the types of reports received during Fiscal Year 2023.



OFFICE OF THE CITY AUDITOR  
600 B STREET, SUITE 1350 • SAN DIEGO, CA 92101  
PHONE 619 533-3165 • [CityAuditor@sandiego.gov](mailto:CityAuditor@sandiego.gov)

TO REPORT FRAUD, WASTE, OR ABUSE, CALL OUR FRAUD HOTLINE: (866) 809-3500



**Table 1:****Reports Received in Fiscal Year 2023**

<b>City Auditor Investigations</b>	<b>Qtr 1</b>	<b>Qtr 2</b>
Abuse	11	2
Fraud	1	2
<b>Subtotal OCA Investigations</b>	<b>12</b>	<b>4</b>
<b>City Department Investigations</b>		
Abuse	18	17
Customer Relations	3	0
Fraud	2	2
Safety and Sanitation	3	0
Theft of Goods/Services	0	1
Waste	5	4
<b>Subtotal Department Investigations</b>	<b>31</b>	<b>24</b>
<b>Total Reports Received in Purview of Fraud Hotline</b>	<b>43</b>	<b>28</b>
Direct Referrals, Non-City Reports or Reports Not in Purview of Fraud Hotline	<b>19</b>	<b>23</b>
<b>Total Reports Received in FY 23</b>	<b>62</b>	<b>51</b>

### Status of Hotline Reports

A total of 51 reports were filed with the Fraud Hotline between October 1, 2022 and December 31, 2022. We determined that 23 of these reports were not in the purview of the Fraud Hotline, leaving 28 reports that were added to the inventory.

In addition to the receipt of 28 new reports requiring investigation, 52 City-related reports remained open and unresolved at the end of the previous quarter, resulting in an active inventory of 80 reports during the second quarter of Fiscal Year 2023. **Table 2**, below, summarizes the Fraud Hotline activity for the second quarter of Fiscal Year 2023.

Of the 80 active reports in our inventory, 48 remain open and unresolved, and 32 were closed. One City Auditor investigation was closed based on the corrective actions taken by City Management, and nine were closed as unsubstantiated or were otherwise resolved with no further action necessary. The allegations made in three Department investigations were found to be substantiated, four were closed with corrective action, and 15 were unsubstantiated or otherwise resolved with no further action necessary.

**Table 2:**

### Status of Fraud Hotline Reports

Report Status	City Auditor Investigations	Referred to Dept.	Total City-Related	Not in Hotline's Purview	Total
Unresolved on 10/1/22	16	36	<b>52</b>	0	52
Received in 2 <sup>nd</sup> Quarter	4	24	<b>28</b>	23	51
Subtotal – Active Inventory	<b>20</b>	<b>60</b>	<b>80</b>	<b>23</b>	<b>103</b>
Reports Closed	<b>-10</b>	<b>-22</b>	<b>-32</b>	<b>-23</b>	<b>-55</b>
Substantiated	-0	-3	-3	-0	-3
Corrective Action	-1	-4	-5	-0	-5
Unsubstantiated/other	-9	-15	-24	-23	-47
Unresolved on 12/31/22	<b>10</b>	<b>38</b>	<b>48</b>	<b>0</b>	<b>48</b>

### City Auditor Investigations Summary

**Table 3** summarizes the status of the 20 active City Auditor Fraud Hotline investigations during the second quarter of Fiscal Year 2023, 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	653153553901	Received	8/2/22	Corrective Action	11/7/22
	An allegation of abuse of discretion regarding data reporting was investigated and closed based on the proactive corrective actions taken by the department to ensure that data will be collected and reported accurately.					
2	Fraud	700429376201	Received	6/21/22	Unsubstantiated	11/3/22
	An allegation of fraudulent discounts for City services was investigated and determined to be unsubstantiated.					
3	Abuse	859278059601	Received	6/21/22	Unsubstantiated	10/19/22
	An allegation of abuse of discretion regarding contract payments was investigated and determined to be unsubstantiated.					
4	Abuse	639304408301	Received	7/14/22	Unsubstantiated	12/7/22
	An allegation of abuse of discretion by a department's management was investigated and determined to be unsubstantiated.					
5	Fraud	634505515101	Received	8/7/22	Unsubstantiated	11/30/22
	An allegation of fraud related to a City employee altering a critical document was investigated and determined to be unsubstantiated.					
6	Abuse	802128128101	Received	9/6/22	Unsubstantiated	10/10/22
	An allegation of abuse of discretion regarding Building Code enforcement actions at a private residence was investigated and determined to be unsubstantiated.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
7	Abuse	962036972501	Received	9/6/22	Unsubstantiated	10/5/22
	An allegation of abuse of discretion by delaying the processing of a report of building code violations on private property was investigated and determined to be unsubstantiated.					
8	Abuse	599808672201	Received	9/8/22	Unsubstantiated	10/13/22
	An allegation of abuse of discretion related to Code Enforcement actions at a private residence was investigated and determined to be unsubstantiated.					
9	Fraud	837087637001	Received	11/10/22	Unsubstantiated	12/22/22
	An allegation that City staff abused their discretion by issuing a Business Tax Certificate to two businesses was investigated and determined to be unsubstantiated.					
10	Abuse	815803990401	Received	9/23/22	No Further Action Necessary	10/11/22
	An allegation regarding abuse of discretion by a City agency was referred for investigation as part of a performance audit.					
11	Abuse	355963460201	Received	7/1/2019	Open/Unresolved	
	Allegation of Public Records Act abuse at a City department. Investigation suspended to avoid interference with pending litigation.					
12	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.					
13	Abuse	970974628601	Received	2/4/22	Open/Unresolved	
	Allegation of City staff bypassing internal controls to make purchases.					
14	Waste	417447272201	Received	5/23/22	Open/Unresolved	
	Allegation of waste in a City department.					
15	Safety and Sanitation	643441852601	Received	5/23/22	Open/Unresolved	
	Allegation of City employees driving unsafely.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
16	Abuse	461755610601	Received	8/25/22	Open/Unresolved	
	Allegation of abuse of discretion related to contracting.					
17	Abuse	200998099501	Received	9/18/22	Open/Unresolved	
	Allegation of abuse of discretion in hiring.					
18	Abuse	445162237101	Received	10/25/22	Open/Unresolved	
	Allegation of abuse of discretion related to Accessory Dwelling Unit reports.					
19	Abuse	834457437301	Received	10/31/22	Open/Unresolved	
	Allegation of abuse of discretion by a department's management.					
20	Fraud	309156546401	Received	11/8/22	Open/Unresolved	
	Allegation of fraud by a City employee.					

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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 60 active Fraud Hotline investigations conducted by the Departments during the second quarter of Fiscal Year 2023, 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	361513612401	Received	9/21/22	Substantiated	10/26/22
	An allegation of a code violation at a business was investigated and determined to be substantiated. The department began their investigation prior to the Fraud Hotline report based on a Get It Done report. The subject business corrected the violation and provided photos and video evidence.					
2	Fraud	952672088701	Received	10/5/22	Substantiated	11/9/22
	An allegation of a City employee concealing damage caused to a City vehicle was investigated and determined to be substantiated. The department took the appropriate corrective action with respect to the identified employee.					
3	Waste	952687798701	Received	10/20/22	Substantiated	12/8/22
	An allegation of waste in a City department was investigated and determined to be substantiated. Staff received training regarding the City's updated policy to not replace sewer lines for abandoned properties.					
4	Abuse	277610519401	Received	2/14/20	Corrective Action	10/27/22
	An allegation regarding abuse of discretion related to confined space pay was investigated and resulted in corrective action.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
5	Abuse	990529248401	Received	6/28/22	Corrective Action	10/26/22
	An allegation of fiscal and other mismanagement at a City department regarding a contracted service provider was investigated and resulted in corrective action to ensure compliance with City agreements and stormwater requirements.					
6	Abuse	906869478201	Received	7/25/22	Corrective Action	12/8/22
	An allegation of abuse related to laboratory test procedures was investigated and corrective action was taken by providing additional training on laboratory procedures.					
7	Fraud	639590289201	Received	10/7/22	Corrective Action	10/26/22
	An allegation of a City employee using a City-issued purchasing card for personal expenditures was investigated and determined to be unsubstantiated. However, the department took corrective action to remind staff of accounting and approval policies.					
8	Abuse	823960559201	Received	8/14/21	Unsubstantiated	12/8/22
	An allegation of abuse of discretion by a supervisor was investigated and determined to be unsubstantiated.					
9	Discrimination	639532919601	Received	2/12/22	Unsubstantiated	12/8/22
	An allegation of age discrimination by management at a City department was investigated and determined to be unsubstantiated.					
10	Waste	718818555801	Received	7/1/22	Unsubstantiated	10/26/22
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
11	Fraud	958993279701	Received	7/19/22	Unsubstantiated	10/27/22
	An allegation of a City employee working for an outside employer while on City time was investigated and determined to be unsubstantiated.					
12	Abuse	672353955701	Received	7/25/22	Unsubstantiated	11/9/22
	An allegation of abuse of discretion in hiring was investigated and determined to be unsubstantiated.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
13	Abuse	780591110201	Received	8/8/22	Unsubstantiated	12/8/22
	An allegation of abuse related to a work assignment was investigated and determined to be unsubstantiated.					
14	Waste	942689857501	Received	8/23/22	Unsubstantiated	10/27/22
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
15	Safety and Sanitation	362372257601	Received	8/30/22	Unsubstantiated	10/27/22
	An allegation of a City employee threatening a resident was immediately referred to the department for investigation. The investigation determined that the allegation was unsubstantiated.					
16	Waste	265270455401	Received	9/3/22	Unsubstantiated	11/9/22
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
17	Waste	329636669001	Received	9/6/22	Unsubstantiated	10/12/22
	An allegation related to facilities maintenance in a City department was investigated and determined to be unsubstantiated.					
18	Abuse	941807087901	Received	9/13/22	Unsubstantiated	10/27/22
	An allegation of abuse of time by a City employee was investigated and determined to be unsubstantiated.					
19	Customer Relations	860687128001	Received	9/20/22	Unsubstantiated	10/26/22
	An allegation of poor customer relations in a City department was investigated and determined to be unsubstantiated.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
20	Abuse	948794830701	Received	7/21/22	No Further Action Necessary	10/11/22
	An allegation of a City agency providing services without a contract lacked sufficient information to permit an investigation. After exhausting our attempts to investigate, no response to our request for additional information was received. Per our procedures, the report was closed with no further action necessary.					
21	Customer Relations	837212321701	Received	8/18/22	No Further Action Necessary	10/11/22
	An allegation of poor customer service in a City department lacked sufficient detail to permit an investigation. No response to our request for details was received. Per our procedures, the report was closed with no further action necessary.					
22	Abuse	240599475501	Received	10/26/22	No Further Action Necessary	11/9/22
	A report did not contain an allegation of fraud, waste, or abuse. Per our procedures, the report was closed with no further action necessary.					
23	Abuse	773860060501	Received	8/14/21	Open/Unresolved	
	Allegation of failure to report environmental hazards.					
24	Abuse	671126660601	Received	8/20/21	Open/Unresolved	
	Allegation of cover-up of a hazardous materials leak.					
25	Abuse	425631108801	Received	8/30/21	Open/Unresolved	
	Allegation of abuse of discretion and favoritism by a supervisor.					
26	Fraud	277199349101	Received	12/17/21	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
27	Abuse	952184922601	Received	3/18/22	Open/Unresolved	
	Allegation of poor customer service in a City department.					
28	Abuse	622385879301	Received	3/19/22	Open/Unresolved	
	Allegation of abuse of discretion related to a City department's compliance with State law.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
29	Fraud	431781530301	Received	4/15/22	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
30	Fraud	839788264301	Received	6/15/22	Open/Unresolved	
	Allegation of Industrial Leave fraud by a City employee.					
31	Abuse	944606278601	Received	7/17/22	Open/Unresolved	
	Allegation of threatening behavior by a manager at a City department.					
32	Safety and Sanitation	434939210801	Received	8/18/22	Open/Unresolved	
	Allegation of security issues at a City facility.					
33	Abuse	360150800901	Received	8/25/22	Open/Unresolved	
	Allegation of financial mismanagement in a City department.					
34	Waste	790043034501	Received	8/29/22	Open/Unresolved	
	Allegation of waste in a City department.					
35	Customer Relations	424663902601	Received	9/1/22	Open/Unresolved	
	Allegation of poor customer service in a City department.					
36	Abuse	601902135801	Received	9/2/22	Open/Unresolved	
	Allegation of abuse of overtime by City employees.					
37	Abuse	933839309401	Received	9/4/22	Open/Unresolved	
	Allegation of a City employee working a second job on City time.					
38	Abuse	399247748601	Received	9/11/22	Open/Unresolved	
	Allegation of abuse of authority in a City department.					
39	Abuse	726563526101	Received	9/14/22	Open/Unresolved	
	Allegation of a City vendor not complying with labor requirements.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
40	Fraud	289677743301	Received	9/19/22	Open/Unresolved	
	Allegation of timecard fraud.					
41	Abuse	554205396201	Received	10/8/22	Open/Unresolved	
	Allegation of abuse of time by City employees.					
42	Waste	545654747901	Received	10/14/22	Open/Unresolved	
	Allegation of waste regarding a City vehicle idling excessively.					
43	Abuse	906194862801	Received	11/3/22	Open/Unresolved	
	Allegation of abuse of discretion by a department's management.					
44	Waste	806337706201	Received	11/18/22	Open/Unresolved	
	Allegation of waste in a City department.					
45	Waste	496994357001	Received	11/19/22	Open/Unresolved	
	Allegation of waste in a City department.					
46	Abuse	958761644868	Received	11/22/22	Open/Unresolved	
	Allegation of abuse of discretion by a City contractor.					
47	Abuse	717227931703	Received	11/29/22	Open/Unresolved	
	Allegation of abuse of discretion by a City employee.					
48	Abuse	265040345683	Received	12/1/22	Open/Unresolved	
	Allegation of unfair treatment of a City employee.					
49	Abuse	640509081350	Received	12/7/22	Open/Unresolved	
	Allegation of aggressive behavior by an employee and abuse of discretion by management.					
50	Abuse	522881036596	Received	12/9/22	Open/Unresolved	
	Allegation of abuse of the City's telework policy.					
51	Abuse	271692259576	Received	12/16/22	Open/Unresolved	
	Allegation of abuse of time by City employees.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
52	Abuse	451836711125	Received	12/19/22	Open/Unresolved	
	Allegation of abuse of discretion in pay.					
53	Abuse	692491616479	Received	12/21/22	Open/Unresolved	
	Allegation of time abuse by a City employee.					
54	Abuse	767192272044	Received	12/21/22	Open/Unresolved	
	Allegation of misuse of City equipment by a department manager.					
55	Abuse	628556484481	Received	12/23/22	Open/Unresolved	
	Allegation of abuse of discretion related to a parking citation.					
56	Abuse	279112577254	Received	12/24/22	Open/Unresolved	
	Allegation of conduct unbecoming and abuse of discretion by City staff.					
57	Theft of Goods/Services	276173805586	Received	12/28/22	Open/Unresolved	
	Allegation of theft of City supplies.					
58	Abuse	703624227642	Received	12/29/22	Open/Unresolved	
	Allegation of abuse of discretion by City management.					
59	Abuse	829508642098	Received	12/31/22	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
60	Abuse	389523002848	Received	12/31/22	Open/Unresolved	
	Allegation of mismanagement of City funds.					

**Not in Purview Reports Summary**

**Table 5** below, summarizes the results of the 23 Fraud Hotline reports that were received during the second quarter of Fiscal Year 2023, 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	Fraud	707203101101	Received	10/1/22	No Further Action Necessary	10/3/22
An allegation regarding real estate rental fraud was not in the purview of the City's Fraud Hotline to investigate. The reporter was advised and referred to the appropriate agency for resolution.						
2	Fraud	766121144701	Received	10/2/22	No Further Action Necessary	10/3/22
An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. The reporter was advised of the appropriate agency to contact for assistance. Per our procedures, the report was closed with no further action necessary.						
3	Fraud	268528801601	Received	10/10/22	No Further Action Necessary	10/11/22
Duplicate of 952672088701						
4	Fraud	303705061801	Received	10/20/22	No Further Action Necessary	10/24/22
An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. Per our procedures, the anonymous report was closed with no further action necessary.						
5	Fraud	537529181801	Received	10/23/22	No Further Action Necessary	10/24/22
An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. The reporter was advised of the appropriate agency to contact for assistance. Per our procedures, the report was closed with no further action necessary.						



No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
6	Fraud	450822468501	Received	10/24/22	No Further Action Necessary	10/24/22
	Duplicate of 952672088701					
7	Fraud	943195036801	Received	10/31/22	No Further Action Necessary	11/3/22
	An allegation of door-to-door sales fraud was not in the purview of the Fraud Hotline. The reporter was referred to the appropriate agency and the report was closed with no further action necessary.					
8	Fraud	430823590801	Received	11/2/22	No Further Action Necessary	11/3/22
	An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. The reporter was advised of the appropriate agency to contact for assistance. Per our procedures, the report was closed with no further action necessary.					
9	Fraud	725422711001	Received	11/6/22	No Further Action Necessary	11/8/22
	An allegation of fraud by non-City employees was not in the purview of the City's Fraud Hotline. The reporter was referred to the appropriate agency. Per our procedures, the report was closed with no further action necessary.					
10	Waste	762170685901	Received	11/9/22	No Further Action Necessary	11/14/22
	An allegation of waste at a private business was not in the purview of the Fraud Hotline. Per our procedures the report was closed and the reporter was notified of the appropriate agency.					
11	Abuse	413838266201	Received	11/15/22	No Further Action Necessary	11/16/22
	An incomplete report was closed with no further action necessary since the reporter withdrew the allegation prior to completing the call.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
12	Fraud	770092761201	Received	11/17/22	No Further Action Necessary	11/21/22
	An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. The reporter was advised of the appropriate agency to contact for assistance. Per our procedures, the report was closed with no further action necessary.					
13	Abuse	774252694360	Received	11/29/22	No Further Action Necessary	12/29/22
	An incomplete allegation was closed with no further action necessary since the reporter did not have sufficient information to make a report. No additional information was provided within 30 days.					
14	Abuse	789447514903	Received	12/1/22	No Further Action Necessary	12/1/22
	An incomplete allegation was closed as no further action necessary. The same allegation was later submitted as part of a complete report.					
15	Abuse	920608038784	Received	12/1/22	No Further Action Necessary	12/30/22
	An allegation regarding City employees not working lacked details. No response to our request for details was received within 30 days. Per our procedures, the report was closed.					
16	Fraud	667526266505	Received	12/2/22	No Further Action Necessary	12/5/22
	An allegation of identity theft was not in the purview of the City's Fraud Hotline, but the reporter was provided with additional resources for assistance. Per our procedures, the report was closed with no further action necessary.					
17	Customer Relations	552459889382	Received	12/5/22	No Further Action Necessary	12/5/22
	A request for contact information for a non-City agency was not in the purview of the Fraud Hotline. No fraud, waste, or abuse was reported. 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
18	Fraud	992823374552	Received	12/7/22	No Further Action Necessary	12/8/22
	An allegation of mail theft was not in the purview of the City's Fraud Hotline. Per our procedures, the report was closed with no further action necessary and the reporter was provided with a referral.					
19	Fraud	447410756912	Received	12/20/22	No Further Action Necessary	12/21/22
	An allegation of theft of public benefit funds was not in the purview of the City's Fraud Hotline. The reporter was advised of the appropriate agency to contact for assistance. Per our procedures, the report was closed with no further action necessary.					
20	Abuse	698929552161	Received	12/21/22	No Further Action Necessary	12/21/22
	Duplicate of 692491616479					
21	Safety and Sanitation	550691540186	Received	12/22/22	No Further Action Necessary	12/23/22
	Duplicate of 325201216397					
22	Safety and Sanitation	325201216397	Received	12/22/22	No Further Action Necessary	12/23/22
	An allegation regarding criminal activity was not in the purview of the Fraud Hotline. The reporter was notified of the appropriate agency to report the issue. Per our procedures the report was closed.					
23	Abuse	594405385184	Received	12/23/22	No Further Action Necessary	12/29/22
	An allegation regarding a non-City issue was reviewed and closed since it did not involve City operations. The reporter was referred to the appropriate agency.					

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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 Fiscal Year 2023, we applied approximately 1,678 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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