

City Auditor's Quarterly Fraud Hotline Report

APRIL 2023

Fiscal Year 2023

Quarter 3

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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. 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: April 12, 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 3

Reports Received in the Third Quarter of Fiscal Year 2023

During the third quarter of Fiscal Year 2023 (January – March 2023), we received 66 Fraud Hotline reports. Seven of the new reports were assigned to be investigated by the Office of the City Auditor, and we presented 26 reports to the Intake and Review Committee to be referred to City Departments for investigation and resolution. We also found that 33 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.



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



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

City Auditor Investigations	Qtr 1	Qtr 2	Qtr 3
Abuse	11	2	4
Fraud	1	2	1
Safety and Sanitation	0	0	1
Waste	0	0	1
Subtotal OCA Investigations	12	4	7
City Department Investigations			
Abuse	18	17	15
Customer Relations	3	0	1
Fraud	2	2	2
Policy Issues	0	0	3
Safety and Sanitation	3	0	0
Substance Abuse	0	0	1
Theft of Goods/Services	0	1	0
Waste	5	4	4
Subtotal Department Investigations	31	24	26
Total Reports Received in Purview of Fraud Hotline	43	28	33
Direct Referrals, Non-City Reports or Reports Not in Purview of Fraud Hotline	19	23	33
Total Reports Received in FY 23	62	51	66

Status of Hotline Reports

A total of 66 reports were filed with the Fraud Hotline between January 1, 2023 and March 31, 2023. We determined that 33 of these reports were not in the purview of the Fraud Hotline, leaving 33 reports that were added to the inventory.

In addition to the receipt of 33 new reports requiring investigation, 47 City-related reports remained open and unresolved at the end of the previous quarter, resulting in an active inventory of 80 reports during the third quarter of Fiscal Year 2023. **Table 2**, below, summarizes the Fraud Hotline activity for the third quarter of Fiscal Year 2023.

Of the 80 active reports in our inventory, 44 remain open and unresolved, and 36 were closed. One City Auditor investigation was closed based on the corrective actions taken by City management, and six were closed as unsubstantiated or were otherwise resolved with no further action necessary. The allegations made in four Department investigations were found to be substantiated, three were closed with corrective action, and 22 were unsubstantiated or otherwise resolved with no further action necessary¹.

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 1/1/23	14	33	47	1	48
Received in 3 rd Quarter	7	26	33	33	66
Subtotal – Active Inventory	21	59	80	34	114
Reports Closed	-7	-29	-36	-34	-70
Substantiated	-0	-4	-4	-0	-4
Corrective Action	-1	-3	-4	-0	-4
Unsubstantiated/other	-6	-22	-28	-34	-62
Unresolved on 3/31/23	14	30	44	0	44

¹ Report 522881036596 was closed as not within the purview of the City's Fraud Hotline; it was previously reported as a department referral. Also, reports 944606278601, 790043034501, 399247748601, and 703624227642 were transferred to the OCA caseload.

City Auditor Investigations Summary

Table 3 summarizes the status of the 21 active City Auditor Fraud Hotline investigations during the third 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	445162237101	Received	10/25/22	Corrective Action	2/6/23
	An allegation of abuse of discretion and mismanagement by a City department was investigated and determined to be unsubstantiated based on our investigation. However, the department took corrective action to improve procedures and has engaged a consultant to identify and correct inaccurate data.					
2	Waste	417447272201	Received	5/23/22	Unsubstantiated	2/3/23
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
3	Abuse	944606278601	Received	7/17/22	Unsubstantiated	2/23/23
	An allegation of threatening behavior by a manager at a City department was investigated and determined to be unsubstantiated.					
4	Abuse	461755610601	Received	8/25/22	Unsubstantiated	3/1/23
	An allegation of abuse of discretion related to contracting was investigated and determined to be unsubstantiated.					
5	Abuse	200998099501	Received	9/18/22	Unsubstantiated	2/16/23
	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
6	Fraud	309156546401	Received	11/8/22	No Further Action Necessary	2/7/23
	An allegation of fraud by a City employee was referred to another government agency for review and possible investigation. Per our procedures, the investigation was closed with no further action necessary.					
7	Abuse	703624227642	Received	12/29/22	No Further Action Necessary	2/6/23
	An allegation of abuse of discretion by City management was reviewed and investigated to the extent possible. Our investigation determined that no further action was necessary based on the information provided and the surrounding circumstances.					
8	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.					
9	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.					
10	Abuse	970974628601	Received	2/4/22	Open/Unresolved	
	Allegation of City staff bypassing internal controls to make purchases.					
11	Safety and Sanitation	643441852601	Received	5/23/22	Open/Unresolved	
	Allegation of City employees driving unsafely.					
12	Waste	790043034501	Received	8/29/22	Open/Unresolved	
	Allegation of waste in a City department.					
13	Abuse	399247748601	Received	9/11/22	Open/Unresolved	
	Allegation of abuse of authority in a City department.					
14	Abuse	834457437301	Received	10/31/22	Open/Unresolved	
	Allegation of abuse of discretion by a department's management.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
15	Waste	113416612077	Received	1/11/23	Open/Unresolved	
	Allegation of waste related to a temporary promotion.					
16	Abuse	686860165365	Received	1/17/23	Open/Unresolved	
	Allegation of abuse of discretion related to management's failure to comply with State law.					
17	Safety and Sanitation	734608157936	Received	1/26/23	Open/Unresolved	
	Allegation of safety violations in a City department.					
18	Abuse	112926103931	Received	2/23/23	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
19	Abuse	776347585310	Received	2/27/23	Open/Unresolved	
	Allegation of abuse and waste by a City department.					
20	Abuse	321773003235	Received	3/8/23	Open/Unresolved	
	Allegation of unfair hiring practices in a City department.					
21	Fraud	386092240322	Received	3/15/23	Open/Unresolved	
	Allegation of fraud by a City contractor.					

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 59 active Fraud Hotline investigations conducted by the Departments during the third 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	622385879301	Received	3/19/22	Substantiated	3/29/23
	An allegation of abuse of discretion related to a City department's compliance with State water vessel registration requirements was investigated and determined to be substantiated. The department took action to ensure that the registration requirements are met.					
2	Customer Relations	424663902601	Received	9/1/22	Substantiated	2/2/23
	An allegation of poor customer service in a City department was investigated and determined to be substantiated. The department contacted the customers to resolve the identified issues.					
3	Abuse	767192272044	Received	12/21/22	Substantiated	1/19/23
	An allegation of misuse of a City vehicle by a department manager was investigated and determined to be substantiated. The department took the appropriate corrective action with respect to the identified employees.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
4	Theft of Goods/Services	276173805586	Received	12/28/22	Substantiated	3/29/23
	Allegations of theft of City supplies and time abuse was investigated. The allegation of theft was found to be unsubstantiated. The allegation of time abuse was determined to be substantiated. The department took the appropriate corrective action with respect to the identified employee.					
5	Abuse	773860060501	Received	8/14/21	Corrective Action	3/1/23
	An allegation of failure to report environmental hazards was investigated and determined to be unsubstantiated, but management took corrective action to improve communication with staff regarding the reporting requirements.					
6	Abuse	425631108801	Received	8/30/21	Corrective Action	1/5/23
	An allegation of abuse of discretion and favoritism by a supervisor was investigated and found to be unsubstantiated. However, management took corrective action to provide additional training to staff regarding City procedures.					
7	Abuse	451836711125	Received	12/19/22	Corrective Action	2/15/23
	An allegation of abuse of discretion in pay was investigated and determined to be unsubstantiated. However, the department took corrective action to ensure that outside employment procedures were followed.					
8	Abuse	952184922601	Received	3/18/22	Unsubstantiated	1/5/23
	An allegation of poor customer service in a City department was investigated and determined to be unsubstantiated.					
9	Fraud	431781530301	Received	4/15/22	Unsubstantiated	1/19/23
	An allegation of workers' compensation fraud by a City employee was investigated and determined to be unsubstantiated.					
10	Fraud	839788264301	Received	6/15/22	Unsubstantiated	3/15/23
	An allegation of Industrial Leave fraud by a City employee was investigated and determined to be unsubstantiated.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
11	Abuse	360150800901	Received	8/25/22	Unsubstantiated	1/19/23
	An allegation of financial mismanagement in a City department was investigated and determined to be unsubstantiated.					
12	Abuse	933839309401	Received	9/4/22	Unsubstantiated	2/1/23
	An allegation of a City employee working a second job on City time was investigated and determined to be unsubstantiated.					
13	Abuse	726563526101	Received	9/14/22	Unsubstantiated	2/1/23
	An allegation of a City vendor not complying with labor requirements was investigated and determined to be unsubstantiated.					
14	Waste	806337706201	Received	11/18/22	Unsubstantiated	1/19/23
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
15	Waste	496994357001	Received	11/19/22	Unsubstantiated	1/5/23
	An allegation of waste in a City department was investigated and determined to be unsubstantiated.					
16	Abuse	958761644868	Received	11/22/22	Unsubstantiated	2/2/23
	An allegation of abuse of discretion by a City contractor was investigated and determined to be unsubstantiated.					
17	Abuse	717227931703	Received	11/29/22	Unsubstantiated	2/1/23
	An allegation of abuse of discretion by a City employee was investigated and determined to be unsubstantiated.					
18	Abuse	265040345683	Received	12/1/22	Unsubstantiated	1/18/23
	An allegation of unfair treatment of a City employee was investigated and determined to be unsubstantiated.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
19	Abuse	640509081350	Received	12/7/22	Unsubstantiated	2/2/23
	An allegation of aggressive behavior by an employee and abuse of discretion by management was investigated and determined to be unsubstantiated.					
20	Abuse	692491616479	Received	12/21/22	Unsubstantiated	1/19/23
	An allegation of time abuse by a City employee was investigated and determined to be unsubstantiated.					
21	Abuse	628556484481	Received	12/23/22	Unsubstantiated	1/18/23
	An allegation of abuse of discretion related to a parking citation was investigated and determined to be unsubstantiated.					
22	Abuse	829508642098	Received	12/31/22	Unsubstantiated	1/18/23
	An allegation of abuse of time by a City employee was investigated and determined to be unsubstantiated.					
23	Abuse	389523002848	Received	12/31/22	Unsubstantiated	1/18/23
	An allegation of mismanagement of City funds was investigated and determined to be unsubstantiated.					
24	Abuse	262780226250	Received	1/6/23	Unsubstantiated	2/15/23
	An allegation of abuse of discretion in hiring by a City employee was investigated and determined to be unsubstantiated.					
25	Abuse	524071138368	Received	1/20/23	Unsubstantiated	3/15/23
	An allegation of time abuse by City employees was investigated and determined to be unsubstantiated.					
26	Abuse	325419415378	Received	1/25/23	Unsubstantiated	3/1/23
	An allegation of abuse of discretion by the City related to a lease was investigated and determined to be unsubstantiated.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
27	Policy Issues	518153523538	Received	2/6/23	Unsubstantiated	3/1/23
	An allegation of a policy violation in a City department was investigated and determined to be unsubstantiated.					
28	Policy Issues	822967811683	Received	2/6/23	Unsubstantiated	3/16/23
	An allegation of a policy violation in a City department was investigated and determined to be unsubstantiated.					
29	Abuse	671126660601	Received	8/20/21	Open/Unresolved	
	Allegation of cover-up of a hazardous materials leak.					
30	Fraud	277199349101	Received	12/17/21	Open/Unresolved	
	Allegation of workers compensation fraud by a City employee.					
31	Safety and Sanitation	434939210801	Received	8/18/22	Open/Unresolved	
	Allegation of security issues at a City facility.					
32	Abuse	601902135801	Received	9/2/22	Open/Unresolved	
	Allegation of abuse of overtime by City employees.					
33	Fraud	289677743301	Received	9/19/22	Open/Unresolved	
	Allegation of timecard fraud.					
34	Abuse	554205396201	Received	10/8/22	Open/Unresolved	
	Allegation of abuse of time by City employees.					
35	Waste	545654747901	Received	10/14/22	Open/Unresolved	
	Allegation of waste regarding a City vehicle idling excessively.					
36	Abuse	906194862801	Received	11/3/22	Open/Unresolved	
	Allegation of abuse of discretion by a department's management.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
37	Abuse	271692259576	Received	12/16/22	Open/Unresolved	
	Allegation of abuse of time by City employees.					
38	Abuse	279112577254	Received	12/24/22	Open/Unresolved	
	Allegation of conduct unbecoming and abuse of discretion by City staff.					
39	Substance Abuse	179912908470	Received	1/4/23	Open/Unresolved	
	Allegation of substance abuse by a City employee.					
40	Abuse	776546748250	Received	1/17/23	Open/Unresolved	
	Allegation of time abuse by a City employee.					
41	Abuse	392772161886	Received	2/1/23	Open/Unresolved	
	Allegation of misuse of City equipment.					
42	Policy Issues	446121905715	Received	2/2/23	Open/Unresolved	
	Allegation of policy violations in a City department.					
43	Fraud	951514625392	Received	2/9/23	Open/Unresolved	
	Allegation of timecard fraud by a City employee.					
44	Waste	331053314157	Received	2/17/23	Open/Unresolved	
	Allegation of waste in a City department.					
45	Fraud	684620272421	Received	2/22/23	Open/Unresolved	
	Allegation of fraud related to a customer issue with a City department.					
46	Abuse	513274942843	Received	2/23/23	Open/Unresolved	
	Allegation of nepotism in a City department.					
47	Abuse	444891126910	Received	3/6/23	Open/Unresolved	
	Allegation of wage abuse at a private business.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
48	Abuse	710948583056	Received	3/12/23	Open/Unresolved	
	Allegation of abuse of discretion in a City department.					
49	Abuse	871092823627	Received	3/12/23	Open/Unresolved	
	Allegation of abuse of time by a City employee.					
50	Abuse	665632901815	Received	3/15/23	Open/Unresolved	
	Allegation of abusive and inappropriate behavior of a City employee.					
51	Waste	421295962893	Received	3/15/23	Open/Unresolved	
	Allegation of waste at a City department.					
52	Waste	675650860665	Received	3/15/23	Open/Unresolved	
	Allegation of waste at a City department.					
53	Abuse	973724562908	Received	3/17/23	Open/Unresolved	
	Allegation of abusive behavior by a City employee.					
54	Waste	390529273534	Received	3/17/23	Open/Unresolved	
	Allegation of waste by the City.					
55	Abuse	957656472429	Received	3/19/23	Open/Unresolved	
	Allegation of abuse of discretion by a City manager.					
56	Abuse	274158035000	Received	3/21/23	Open/Unresolved	
	Allegation of abuse of discretion by a City employee.					
57	Customer Relations	367759805294	Received	3/22/23	Open/Unresolved	
	Allegation of poor customer service at a City department.					
58	Abuse	840377164260	Received	3/29/23	Open/Unresolved	
	Allegation of abuse of discretion by management in a City department.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
59	Abuse	944521849659	Received	3/31/23	Open/Unresolved	
	Allegation of abuse of discretion by management in a City department.					

Not in Purview Reports Summary

Table 5, below, summarizes the results of the 34 Fraud Hotline reports that were received during the third 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	Abuse	522881036596	Received	12/9/22	No Further Action Necessary	1/4/23
	An allegation of abuse of the City's telework policy was previously reported as a department referral. Prior to referral, it was reviewed by the Fraud Hotline Intake and Review committee. The committee determined that no policy violation, fraud, waste, or abuse was identified. Per our procedures, the City Auditor determined that the report should be closed with no further action necessary; which was the final disposition.					
2	Miscellaneous	623750674737	Received	1/4/23	No Further Action Necessary	1/9/23
	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.					
3	Fraud	209106530317	Received	1/6/23	No Further Action Necessary	1/9/23
	An allegation of fraud by a private company was not in the purview of the City's Fraud Hotline. The reporter was notified. Per our procedures, the case was closed with no further action necessary.					
4	Waste	860945759564	Received	1/6/23	No Further Action Necessary	2/6/23
	An allegation of water waste did not contain sufficient information to investigate. No response to our request for additional information was received in 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
5	Fraud	940870653923	Received	1/13/23	No Further Action Necessary	1/17/23
	An allegation of check fraud 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.					
6	Abuse	284936222200	Received	1/17/23	No Further Action Necessary	1/18/23
	An allegation of abuse of discretion by a supervisor was reviewed by the Office of the City Auditor and determined to be outside the purview of the Fraud Hotline. No fraud, waste, or abuse was evident, and no City policy violation was apparent.					
7	Waste	743137617867	Received	1/17/23	No Further Action Necessary	2/23/23
	An allegation of waste could not be investigated based on the information provided. No response to our request for additional information was received in over 30 days. Per our procedures, the report was closed with no further action necessary.					
8	Fraud	834561289309	Received	1/17/23	No Further Action Necessary	1/17/23
	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	Abuse	134182530703	Received	1/18/23	No Further Action Necessary	2/2/23
	Duplicate of 692491616479					
10	Fraud	672399113914	Received	1/25/23	No Further Action Necessary	1/31/23
	An allegation of check fraud 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
11	Fraud	474517458203	Received	1/26/23	No Further Action Necessary	1/31/23
	An allegation regarding non-City fraud was not in the purview of the City's Fraud Hotline. Per our procedures, the report was closed with no further action necessary.					
12	Safety and Sanitation	857510022912	Received	1/26/23	No Further Action Necessary	1/31/23
	Duplicate of 734608157936					
13	Abuse	944983893066	Received	2/1/23	No Further Action Necessary	2/2/23
	An allegation of a non-City abuse issue was not in the purview of the Fraud Hotline. Per our procedures, the report was closed with no further action necessary.					
14	Abuse	306092595829	Received	2/5/23	No Further Action Necessary	2/5/23
	A request for information was not in the purview of the Fraud Hotline. The call was terminated before it was completed. Per our procedures, the report was closed with no further action necessary.					
15	Abuse	336022757134	Received	2/6/23	No Further Action Necessary	2/9/23
	Duplicate of 284936222200					
16	Fraud	662567309076	Received	2/8/23	No Further Action Necessary	2/9/23
	An allegation regarding a private company was not in the purview of the Fraud Hotline. Per our procedures, the reporter was notified, referred to appropriate agencies, and the report was closed.					
17	Discrimination	249093195157	Received	2/9/23	No Further Action Necessary	2/15/23
	An allegation of unfair parking enforcement was reviewed and closed with no further action necessary because the allegation was not in the purview of the City's Fraud Hotline.					

No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
18	Fraud	507055968401	Received	2/20/23	No Further Action Necessary	2/20/23
	An incomplete allegation was closed with no further action necessary since the initial report was abandoned.					
19	Fraud	838148358173	Received	2/21/23	No Further Action Necessary	2/23/23
	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.					
20	Abuse	784264716116	Received	2/23/23	No Further Action Necessary	2/23/23
	An allegation regarding a customer service issue was reviewed and closed with no further action necessary, per our procedures since no fraud, waste, or abuse allegation was identified.					
21	Abuse	631071594499	Received	3/6/23	No Further Action Necessary	3/29/23
	An allegation of abuse of time by a City employee was withdrawn by the reporter after it was submitted. Per our procedures, the request was approved and the case was closed with no further action necessary.					
22	Abuse	641538611561	Received	3/10/23	No Further Action Necessary	3/13/23
	An allegation involving business activity outside of the City of San Diego was referred to the appropriate jurisdiction for review and possible investigation.					
23	Waste	946125350474	Received	3/15/23	No Further Action Necessary	3/29/23
	An allegation of waste at a City department was reviewed by the Fraud Hotline Intake and Review committee and closed with no further action necessary since no fraud, waste, or abuse was identified.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
24	Abuse	733034271309	Received	3/16/23	No Further Action Necessary	3/30/23
	An allegation of abuse of discretion by a City department was reviewed by the Fraud Hotline Intake and Review committee and closed with no further action necessary because no fraud, waste, or abuse allegation was identified that was within the purview of the Fraud Hotline to investigate.					
25	Fraud	479330871342	Received	3/16/23	No Further Action Necessary	3/27/23
	An allegation of fraud related to a Civil matter was not in the purview of the City's Fraud Hotline. Per our procedures, the reporter was notified and the report was closed with no further action necessary.					
26	Abuse	229854982967	Received	3/20/23	No Further Action Necessary	3/27/23
	An allegation of a non-City issue was not in the purview of the City's Fraud Hotline. Per our procedures, the reporter was notified and the report was closed with no further action necessary.					
27	Fraud	201632363296	Received	3/23/23	No Further Action Necessary	3/27/23
	An allegation of bank fraud 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.					
28	Abuse	552788730806	Received	3/28/23	No Further Action Necessary	3/30/23
	An allegation of abuse of discretion in a City department was reviewed by the Fraud Hotline Intake and Review committee. Per our procedures, the report was closed with no further action necessary since the allegations were not within the purview of the Fraud Hotline to investigate.					

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No.	Incident Type	Report #	Received	Date	Status/Outcome	Date
29	Fraud	381907025589	Received	3/28/23	No Further Action Necessary	3/28/23
	An allegation of theft and credit card fraud was not in the purview of the Fraud Hotline. The reporter was provided with referral information and the report was closed, per our procedures.					
30	Fraud	731559567063	Received	3/28/23	No Further Action Necessary	3/30/23
	An allegation of fraud related to a Civil matter was not in the purview of the City's Fraud Hotline. The reporter was provided with reporting resources. Per our procedures, the report was closed with no further action necessary.					
31	Fraud	706206909228	Received	3/29/23	No Further Action Necessary	3/30/23
	A request for information was not in the purview of the Fraud Hotline. The caller terminated the call before additional information could be provided or obtained.					
32	Fraud	617635689746	Received	3/29/23	No Further Action Necessary	3/30/23
	An allegation regarding bank fraud was not in the purview of the Fraud Hotline. The reporter was referred to the appropriate agency and the case was closed.					
33	Fraud	358329039082	Received	3/31/23	No Further Action Necessary	3/31/23
	A partial report was abandoned.					
34	Miscellaneous	408609758965	Received	3/31/23	No Further Action Necessary	3/31/23
	A partial report was abandoned.					

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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 2,570 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
