
CITY AUDITOR'S QUARTERLY FRAUD HOTLINE REPORT

Fiscal Year 2019

Quarter 1

Office of the City
Auditor

City of San Diego



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.

NAVEX, 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. NAVEX prepares a report for each complaint received and sends them to the Office of the City Auditor via email notification. Complaints 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: October 11, 2018
TO: Honorable Members of the Audit Committee
FROM: Kyle Elser, Interim City Auditor
SUBJECT: City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2019 Quarter 1

Complaints Received in the First Quarter of Fiscal Year 2019

During the first quarter of Fiscal Year 2019 (July – September 2018), we received 59 Fraud Hotline complaints. We investigated 10 new complaints and presented 32 complaints to the Intake and Review Committee to be referred to City Departments for investigation and resolution. We found that 17 complaints were not in the purview of the Fraud Hotline and they were closed. Two City Auditor investigations were found to be substantiated, and the reports can be found by clicking on the links below. **Table 1** on the following page summarizes the types of complaints received during Fiscal Year 2019.

[Fraud Hotline Investigation of a Mishandled Payroll Check](#)

[Hotline Report of Jury Duty Service Fraud](#)



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



Table 1:

Complaints Received in Fiscal Year 2019

City Auditor Investigations	Qtr 1
Abuse	4
Accounting/Audit Irregularities	1
Customer Relations	1
Fraud	1
Safety and Sanitation	1
Waste	2
Subtotal OCA Investigations	10
City Department Investigations	
Abuse	8
Conflict of Interest	2
Customer Relations	1
Discrimination	2
Employee Relations	1
Fraud	3
Safety and Sanitation	7
Theft of Time	6
Waste	2
Subtotal Department Investigations	32
Total Complaints Received In Purview of Fraud Hotline	42
Direct Referrals, Non-City Complaints or Complaints Not in Purview of Fraud Hotline	17
Total Complaints Received in FY 19	59

Status of Hotline Complaints

A total of 59 complaints were filed with the Hotline between July 1, 2018 and September 30, 2018. We determined that 17 of these complaints were not in the purview of the Fraud Hotline, leaving 42 complaints that were added to the inventory.

In addition to the receipt of 42 new complaints for investigation, 32 City-related complaints remained open and unresolved at the end of the previous quarter, resulting in an active inventory of 74 complaints during the first quarter of Fiscal Year 2019. **Table 2**, below, summarizes the status of Fraud Hotline complaints for the first quarter of Fiscal Year 2019.

Of the 74 active complaints in our inventory, 48 remain open and unresolved, and 26 were closed. Two City Auditor investigations were found to be substantiated, three resulted in corrective action, and three were found to be unsubstantiated or were otherwise resolved. The allegations made in three Department investigations were found to be substantiated, five were closed with corrective action, and 10 were unsubstantiated or were otherwise resolved.

Table 2:

Status of Fraud Hotline Complaints

Complaint Status	City Auditor Investigations	Referred to Dept.	Total City-Related	Not in Hotline's Purview	Total
Unresolved on 7/1/18 ¹	16	16	32	0	32
Received in 1 st Quarter	10	32	42	17	59
Subtotal – Active Inventory	26	48	74	17	91
Complaints Closed	-8	-18	-26	-17	-43
Substantiated	-2	-3	-5	-0	-5
Corrective Action	-3	-5	-8	-0	-8
Unsubstantiated/other	-3	-10	-13	-17	-30
Unresolved on 9/30/18	18	30	48	0	48

¹ Some modifications were made to the Fiscal Year 2018 Fourth Quarter ending balance that affected the beginning balance for this report. Fraud Hotline report number 125610382 was referred to a department after a preliminary OCA investigation. Reports 799055242101 and 444005909001 were moved from department investigations to OCA investigations during the quarter.

City Auditor Investigations Summary

Table 3 summarizes the status of the 26 active City Auditor Fraud Hotline investigations during the first quarter of Fiscal Year 2019, including the incident type, complaint number, date the complaint was received, a general description of the complaint, case status, and the final resolution date.

Table 3:

Status of City Auditor Hotline Investigations

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
1	Fraud	125847009	Received	7/24/17	Substantiated	9/28/18
<p>We investigated an allegation regarding potential fraud in Jury Duty payments for City employees and identified one employee who was paid the equivalent of more than two weeks' salary for jury duty service that was not performed, according to court records we obtained. We made four recommendations to improve the City's internal controls and hold the identified employee accountable for the apparent theft of time we identified. Management agreed with all four recommendations.</p> <p>A public report was issued on 9/28/18 and can be found at: https://www.sandiego.gov/sites/default/files/19-008_hotline_report_of_jury_duty_service_fraud_0.pdf</p>						
2	Abuse	705817506701	Received	6/20/18	Substantiated	9/28/18
<p>An allegation regarding improper handling of a paper paycheck was investigated and substantiated. We found that a Finance employee breached existing procedures by providing a paycheck early. Moreover, Finance did not have written guidelines regarding what was required in order to distribute a paper paycheck. We made two recommendations and management agreed with both.</p> <p>A public report was issued on 9/28/18 and can be found at: https://www.sandiego.gov/sites/default/files/19-009_fraud_hotline_investigation_of_a_mishandled_payroll_check.pdf</p>						
3	Abuse	127026018	Received	3/4/18	Corrective Action	8/27/18
<p>An allegation regarding threats of violence by a City employee was investigated and resulted in the department taking the appropriate corrective action with respect to the identified employee.</p>						

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
4	Abuse	625914758101	Received	7/6/18	Corrective Action	7/27/18
	An allegation regarding a missing credit for a new water meter that leaked was investigated and resulted in corrective action. The credit was inadvertently reversed after a subsequent incorrect water meter reading was adjusted. The Public Utilities Department corrected the error and informed the complainant.					
5	Abuse	467990390401	Received	7/20/18	Corrective Action	9/7/18
	An allegation that a Department's report was incomplete was investigated and resulted in corrective action. We determined that the allegation that the report omitted material information was unsubstantiated. However, the department took corrective action to correct typographical errors in the staff report and improve the procurement process.					
6	Abuse	125750480	Received	7/6/17	Unsubstantiated	8/27/18
	An allegation regarding abuse of discretion in Purchase Requisition approvals was investigated and determined to be unsubstantiated.					
7	Abuse	126197651	Received	9/25/17	Unsubstantiated	8/27/18
	An allegation regarding abuse of discretion related to contract awards was investigated and determined to be unsubstantiated.					
8	Abuse	638369908601	Received	7/9/18	No Further Action Necessary	8/9/18
	An allegation regarding unsafe driving and rude conduct by a City employee did not contain sufficient information to identify the driver. Our investigation found several potential vehicles that were in the area described. No response to our requests for additional information from the complainant was received within 30 days of the report. No further action is possible.					
9	Abuse	126265359	Received	10/6/17		
	Allegation regarding Public Records Act violations.					
10	Waste	126298451	Received	10/13/17		
	Allegation regarding waste related to trash service being provided to short-term rental properties and Transient Occupancy Tax not being assessed.					
11	Fraud	126877325	Received	2/4/18		
	Allegation regarding fraudulent use of City data for personal profit.					
12	Fraud	375187332501	Received	4/13/18		
	Allegation regarding potential undisclosed outside employment.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
13	Waste	854457253701	Received	4/30/18		
	An allegation regarding waste due to an unoccupied City facility.					
14	Fraud	843756019701	Received	5/2/18		
	Allegations of grant compliance issues, violations of the Brown Act, and conflicts of Interest at a City agency.					
15	Waste	996832837501	Received	5/17/18		
	An allegation regarding waste due to vehicle acquisition costs.					
16	Abuse	227771438101	Received	6/7/18		
	Allegation regarding abuse related to excessive downtown parking expenses for City employees and waitlists for City-owned lots.					
17	Abuse	799055242101	Received	6/26/18		
	Allegation regarding improper shift differential payments. Case moved to OCA investigation on 9/19/18.					
18	Fraud	444005909001	Received	6/28/18		
	Allegation regarding theft of cash. Moved to OCA investigation 7/25/18.					
19	Fraud	931671643001	Received	6/29/18		
	Allegation regarding waste and abuse at a City department.					
20	Abuse	615900573601	Received	7/4/18		
	Allegation regarding improper financial reporting by a City agency.					
21	Abuse	588924337901	Received	7/18/18		
	Allegation regarding hiring abuse.					
22	Abuse	305599739801	Received	8/16/18		
	Allegation that a vendor was awarded a contract without being required to follow the City's competitive bidding process.					
23	Abuse	453697746101	Received	8/22/18		
	Allegation of abuse of discretion related to a Developer Impact Fee project.					
24	Waste	391912227801	Received	8/22/18		
	Allegation regarding waste related to a software implementation.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
25	Waste	894746686401	Received	9/18/18		
	Allegation that the City has provided water to a non-residential customer for years without charge.					
26	Fraud	772200703501	Received	9/19/18		
	Allegation regarding fraudulent contracting activities by a vendor.					

City Department Investigations Summary

The City Auditor, through the Intake and Review Committee, reviews the final resolution of complaints investigated by the departments to ensure that the department has taken the proper actions to resolve the complaint. A complaint 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 48 active Fraud Hotline investigations conducted by the Departments during the first quarter of Fiscal Year 2019, including the incident type, a general description of the complaint, and the case status.

Table 4:

Status of Department-Investigated Fraud Hotline Complaints

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
1	Abuse	719846764201	Received	6/13/18	Substantiated	8/29/18
	An allegation regarding inappropriate hiring procedures was investigated and found to be substantiated. The interview process was not administered in accordance with City guidelines. Management ensures a new interview process will be used to fill additional positions in accordance with Civil Service Commission rules and guidelines.					
2	Abuse	769485158501	Received	6/28/18	Substantiated	8/8/18
	An allegation regarding unsafe driving by a City employee was investigated and found to be substantiated. Appropriate corrective action was taken with respect to the identified employee.					
3	Safety and Sanitation	591545626701	Received	7/16/18	Substantiated	8/22/18
	An allegation of a Code violation that is ongoing after a prior warning was investigated and found to be substantiated. A Notice of Violation was issued and a Code Compliance Officer will continue to follow up on this situation until it is resolved.					
4	Abuse	126835999	Received	1/26/18	Corrective Action	9/19/18
	An allegation regarding inappropriate comments in the workplace was investigated by the Equal Employment Investigations Office. As a result of the findings, the department took the appropriate corrective action with respect to the identified employee.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
5	Discrimination	127053271	Received	3/8/18	Corrective Action	8/28/18
	An allegation regarding sexual harassment in the workplace was investigated and resulted in corrective action. The Department took immediate appropriate corrective action with respect to the identified employee and provided additional training to reinforce City existing policy.					
6	Abuse	910000797201	Received	6/6/18	Corrective Action	8/22/18
	An allegation regarding theft of time by several employees on a routine basis was investigated and resulted in corrective action. Although no theft of time was confirmed, the department reminded staff of their reporting duties and will continue to monitor for compliance with City policy.					
7	Conflict of Interest	673453809901	Received	7/12/18	Corrective Action	8/22/18
	An allegation regarding conflicts of interest in supervision was investigated and resulted in corrective action. The department's procedures were revised to clarify that it is inappropriate for family members to supervise one another. No instances of discipline, evaluations, or any special treatment by family members were found.					
8	Safety and Sanitation	605895392301	Received	8/14/18	Corrective Action	8/22/18
	An allegation regarding unsafe driving by a City employee in a City vehicle was investigated and resulted in corrective action. The employee was reminded of their duty to be cautious, conscientious, and courteous when driving a City vehicle.					
9	Employee Relations	126793938	Received	1/19/18	Unsubstantiated	7/12/18
	An allegation of harassment and retaliation by a supervisor was investigated and found to be unsubstantiated.					
10	Waste	578554168601	Received	4/2/18	Unsubstantiated	8/22/18
	An allegation regarding waste due to unnecessary travel and training expenses was investigated and found to be unsubstantiated.					
11	Fraud	290611804901	Received	5/22/18	Unsubstantiated	8/8/18
	An allegation regarding workers' compensation fraud was investigated and found to be unsubstantiated.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
12	Safety and Sanitation	560248677001	Received	5/25/18	Unsubstantiated	7/12/18
	An allegation regarding dangerous ground-covering wood chips was investigated and found to be unsubstantiated. The Department provided proof of delivery of tumbled wood chips dated 12/16/15.					
13	Abuse	625298396401	Received	6/15/18	Unsubstantiated	7/12/18
	An allegation regarding an inappropriate relationship between a supervisor and a direct-report employee was investigated and found to be unsubstantiated.					
14	Fraud	554768667801	Received	6/19/18	Unsubstantiated	7/12/18
	An allegation regarding a fraudulent fee waiver application was investigated and found to be unsubstantiated.					
15	Abuse	757402556601	Received	6/26/18	Unsubstantiated	8/8/18
	An allegation regarding an improper hiring process was investigated and found to be unsubstantiated.					
16	Waste	923657023601	Received	7/1/18	Unsubstantiated	7/26/18
	An allegation regarding waste due to unnecessary software costs was investigated and determined to be unsubstantiated. The City's contract for volunteer service tracking is relatively inexpensive and meets the City's needs for recruitment, communication, tracking, and reporting volunteer activity citywide. The cost is based on the number of volunteers. Currently, there is no additional cost to add volunteers to the system.					
17	Abuse	352903720201	Received	7/3/18	Unsubstantiated	8/22/18
	An allegation regarding personal use of City vehicles was investigated and determined to be unsubstantiated based on the information provided in the complaint.					
18	Conflict of Interest	293030058301	Received	7/24/18	Unsubstantiated	8/22/18
	Allegation regarding a conflict of interest in a hiring process was investigated and determined to be unsubstantiated.					
19	Fraud	125610382	Received	6/11/17		
	An allegation regarding fraudulent contract and billing practices was referred to a department for additional investigation based on our preliminary findings on 9/12/18.					
20	Employee Relations	126921143	Received	2/12/18		
	Allegation regarding an abusive manager.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
21	Fraud	925710384501	Received	4/22/18		
	Allegation regarding theft of time and other misconduct by a City employee.					
22	Abuse	776747495901	Received	5/21/18		
	An allegation regarding threatening and abusive behavior by City employees.					
23	Theft of Time	594908044101	Received	7/25/18		
	Allegation regarding theft of time and violations of State law.					
24	Theft of Time	603150067701	Received	7/31/18		
	Allegation of theft of time by a City employee.					
25	Employee Relations	866218201801	Received	8/6/18		
	Allegation regarding abuse and hostility from a group of employees.					
26	Abuse	440762441201	Received	8/9/18		
	Allegation regarding favoritism in a promotion process.					
27	Waste	774307017201	Received	8/20/18		
	Allegation of waste of City time related to directors, deputy directors, assistant directors, and others taking time off from work to jump off of the Ocean Beach pier or watch their coworkers jump off the pier.					
28	Safety and Sanitation	548297371701	Received	8/23/18		
	Allegation that swimming pool chemicals were added to occupied pools.					
29	Fraud	621787172401	Received	8/27/18		
	Allegation of leave abuse by a City employee.					
30	Theft of Time	583697690101	Received	8/27/18		
	Allegation of theft of time by City employees.					
31	Discrimination	216243920501	Received	8/28/18		
	Allegation of discrimination based on race was referred to EEIO for investigation.					
32	Safety and Sanitation	700833787401	Received	8/28/18		
	Allegation of a Code violation that is ongoing after repeated requests.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
	Allegation/Outcome					
33	Safety and Sanitation	392272861801	Received	8/28/18		
	Allegation of a zoning violation.					
34	Safety and Sanitation	503027131701	Received	8/30/18		
	Allegation regarding valve maintenance activities that are not being conducted.					
35	Theft of Time	551716949101	Received	9/18/18		
	Allegation regarding theft of time after prior reports.					
36	Abuse	657316623501	Received	9/18/18		
	Allegation of unfair treatment of employees who are being forced to work outside in an enclosed cage for eight hours a day.					
37	Abuse	723259042401	Received	9/19/18		
	Allegation of an excessive water bill after discussions with PUD staff.					
38	Abuse	791245493301	Received	9/19/18		
	Allegation regarding witness tampering related to a department Fact Finding investigation.					
39	Miscellaneous	401971540401	Received	9/19/18		
	Allegation regarding a supervisor who does not perform regular job duties.					
40	Safety and Sanitation	928726424801	Received	9/20/18		
	Allegation regarding unsafe driving by a City sanitation vehicle.					
41	Abuse	975601782201	Received	9/21/18		
	Allegation regarding theft of time by a supervisor who fails to perform job duties.					
42	Discrimination	611870448101	Received	9/21/18		
	Allegation regarding unfair treatment and promotions based on ethnicity.					
43	Abuse	574677469001	Received	9/24/18		
	Allegation regarding abuse related to software licenses.					
44	Abuse	285739904501	Received	9/26/18		
	Allegation regarding abuse by a supervisor.					

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
45	Fraud	575361556601	Received	9/26/18		
	Allegation of fraud related to unnecessary confined space entries.					
46	Fraud	803555576101	Received	9/26/18		
	Allegation of Workers' Compensation fraud.					
47	Theft of Time	365429965401	Received	9/26/18		
	Allegation of theft of time.					
48	Theft of Time	347551526201	Received	9/27/18		
	Allegation regarding a City employee frequently sleeping in a City vehicle for over an hour at a time.					

Not in Purview Complaints Summary

Table 5, below, summarizes the results of the 17 Fraud Hotline complaints that were received during the first quarter of Fiscal Year 2019, 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	Complaint #	Received	Date	Status/Outcome	Date
1	Waste	274855485501	Received	7/2/18	No Further Action Necessary	7/3/18
An allegation regarding parking and traffic issues related to ADA-required curb ramp installations was reviewed, but did not contain allegations of Fraud, Waste, or Abuse so the case was closed with no further action necessary.						
2	Abuse	394786575201	Received	7/2/18	No Further Action Necessary	7/2/18
Duplicate complaint of Fraud Hotline Report number 202974169101.						
3	Safety and Sanitation	637473633301	Received	7/11/18	No Further Action Necessary	7/9/18
An allegation regarding criminal activity was referred to the appropriate Law Enforcement agency for investigation.						
4	Fraud	854395987101	Received	7/13/18	No Further Action Necessary	7/17/18
An allegation regarding welfare fraud was not in the purview of the City's Fraud Hotline. The case was closed with a referral to the County's Welfare Fraud Hotline.						
5	Abuse	224435305401	Received	7/13/18	No Further Action Necessary	7/17/18
Duplicate of Fraud Hotline Report number 126486349.						
6	Abuse	680761991201	Received	7/17/18	No Further Action Necessary	7/26/18
An allegation regarding unfair use of City vehicles and theft of time through Facebook use was received by anonymous letter and did not contain sufficient details to permit an investigation. No City employees, departments, or programs were identified. Therefore, we determined that no further action is necessary.						

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
7	Waste	995383936901	Received	7/17/18	No Further Action Necessary	7/26/18
Allegations regarding election costs and use of City property were previously addressed through Fraud Hotline investigations. No further action will be taken regarding duplicate complaints.						
8	Miscellaneous	682098089701	Received	7/20/18	No Further Action Necessary	8/8/18
An allegation regarding Civil actions against a City employee were reviewed by the Fraud Hotline Intake and Review committee and determined to be not within the purview of the City's Fraud Hotline to investigate or take additional action.						
9	Miscellaneous	580187163401	Received	7/20/18	No Further Action Necessary	7/23/18
An allegation regarding illegal parking by non-City employees was not in the purview of the City's Fraud Hotline. The case was closed.						
10	Fraud	394125667301	Received	7/31/18	No Further Action Necessary	7/31/18
An allegation regarding a non-City-related business was not in the purview of the Fraud Hotline.						
11	Abuse	955200462301	Received	8/7/18	No Further Action Necessary	8/8/18
Duplicate complaint of Fraud Hotline Report number 866218201801.						
12	Abuse	254758097801	Received	8/14/18	No Further Action Necessary	9/17/18
An allegation regarding unfair hiring and promotions lacked sufficient details to investigate. No response was received to our request for additional information within 30 days. Per our policy, and a discussion at a Fraud Hotline Intake and Review committee meeting, the case was closed.						
13	Fraud	206418856201	Received	8/22/18	No Further Action Necessary	8/23/18
An allegation regarding welfare fraud was not in the purview of the City's Fraud Hotline. The case was closed with a referral to the County's Welfare Fraud Hotline.						
14	Miscellaneous	577004551701	Received	8/28/18	No Further Action Necessary	8/29/18
Duplicate complaint of Fraud Hotline report number 254758097801.						

No.	Incident Type	Complaint #	Received	Date	Status/Outcome	Date
15	Fraud	571607307701	Received	8/30/18	No Further Action Necessary	9/4/18
A report regarding an allegation of a non-City criminal matter was referred to the appropriate Law Enforcement agency.						
16	Fraud	501261558101	Received	9/19/18	No Further Action Necessary	9/20/18
An allegation regarding Section 8 Fraud by program recipients was referred to the appropriate agency for investigation.						
17	Miscellaneous	634317005301	Received	9/21/18	No Further Action Necessary	9/28/18
Duplicate of Fraud Hotline Report number 401971540401.						

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 2019, we have applied approximately 576 hours administering the Fraud Hotline, coordinating Intake and Review Committee activities, and investigating Fraud Hotline complaints. A total of 3,100 hours was budgeted for the year.

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

Respectfully submitted,



Kyle Elser
Interim City Auditor

cc: Honorable Mayor Kevin Faulconer
Honorable Members of the City Council
Mara Elliott, City Attorney
Kris Michell, Chief Operating Officer
Ron Villa, Acting Assistant Chief Operating Officer
Andrea Tevlin, Independent Budget Analyst
