



MEMORANDUM

TO: Roland Barrera, Audit Committee Chair
FROM: Amr Hussein, CIA, CISA, CFE, Audit Manager
DATE: October 27, 2025
SUBJECT: 2025 Fraud, Waste, and Abuse Allegations by Category

The City Auditor's Office has provided the categories of the 2025 Fraud, Waste, and Abuse allegations. Allegations can be submitted through the Fraud, Waste, and Abuse hotline, online form, email, mail, in person, or via our drop box located on the second and sixth floors.

Ten out of seventeen allegations are closed:

- Fraud (4)
- Abuse (8)
- Waste (3)
- Fraud/Waste/Abuse (0)
- Fraud/Waste (0)
- Fraud/Abuse (0)
- Waste/Abuse (0)
- Not Applicable (2)

Two allegations for 2024 have been investigated and forwarded to law enforcement.

For 2025, 17 allegations have been submitted, and 10 have been closed due to insufficient information.

Seven of these allegations are currently under review.

If you would like more information regarding these allegations, please contact Amr Hussein, Certified Fraud Examiner, at (361) 826-8477 or email fraudhotline@cctexas.com.

Legend (defined by the Association of Certified Fraud Examiners (ACFE)):

- Fraud: An intentional act for personal gain or to cause a loss to another party.
- Waste: The mismanagement or misuse of resources, often leading to a lack of value for money.
- Abuse: Occurs when there is an intentional and unacceptable use of grant funds or misuse of one's position.