



AGENDA MEMORANDUM
Audit Committee Meeting of December 7, 2021

DATE: December 7, 2021
TO: Gil Hernandez, Audit Committee Chair
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Annual Update on Hotline for Fraud, Waste and Abuse Activity

PURPOSE: Brief on the activity of the City Auditor's Office Hotline for reporting allegations of fraud, waste, and abuse. This presentation will include activity for calendar years 2017-2021.

BACKGROUND: The Hotline for reporting allegations of fraud, waste and abuse was implemented by the City Auditor's office in 2012. The Hotline allows for anyone to report allegations related to any City service, employee, contractor, or other area within the City's purview of responsibility. Allegations can be reported in person, in writing, over the phone, or electronically. Allegations are pre-screened and, when applicable, disseminated to the appropriate agency, if outside the City's jurisdiction, or department.

Guidance from Generally Accepted Government Auditing Standards and Association of Certified Fraud Examiners are used in conducting investigations. Audit staff may work with City departments or Corpus Christi Police Department on investigations. In some instances, allegations could develop into audit projects.

Through City Policy HR39.0, Fraud Awareness and Prevention, City employees are provided guidance on prohibited acts and are directed to report allegations to the City Auditor's Office.

LIST OF SUPPORTING DOCUMENTS: Annual Update on Hotline for Fraud, Waste and Abuse Activity Presentation