



Hamilton
Office of the City Auditor

FRAUD AND WASTE ANNUAL REPORT

July 1, 2020 to June 30, 2021

Total Reports

Current Year	80
Prior Year Carryforward	16
Reports Since Hotline Launch	165

Top Report Categories

(Current Year)

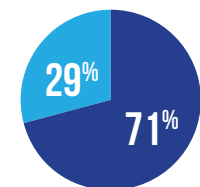
Multiple Categories Applicable	17
Employee Time Theft/Misconduct	11
Social Services – Fraud/Wrongdoing	11
Service Complaint/Concern	8
Conflict of Interest	5
Improper Financial Reporting/Budgeting	4
Misuse of City Resources	4
Out of Jurisdiction	3
Theft/Misappropriation	3
Fraud/Wrongdoing	2
Contractor/Vendor Wrongdoing	1
Public Safety	1
Miscellaneous Categories	10
Total Reports	80

Number of Reports by Source



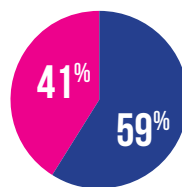
Total Investigations Launched by Office of the City Auditor	24
Current Year Reports	18
Carryforward Reports from Prior Year	6

Reports Directly Received by the Office of the City Auditor (Proxy)



Hotline 57 (71%)
Proxy 23 (29%)

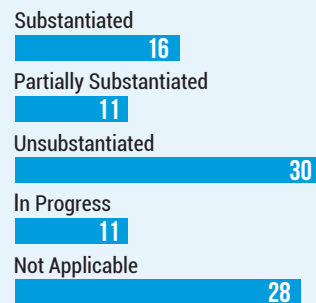
Employee Reports



Self-Identified 47 (59%) as an Employee
Non-Employee 33 (41%)

Volume of Reports Substantiated

(Current Year and Carryforward Reports from Prior Year)



Overall Substantiation Rate
32%

Report Types

Referral – Response Required	28
Referral – No Action Required	19
No Response Required / Not Enough Information / Out of Jurisdiction	15
Investigations Launched (Current Year)	18

Investigation Type

(Current Year and Carryforward Reports from Prior Year)



Loss or Waste Substantiated	\$235,000
Recovery/Restitution	\$5,000
Loss or Waste Substantiated Since Hotline Launch	\$439,000