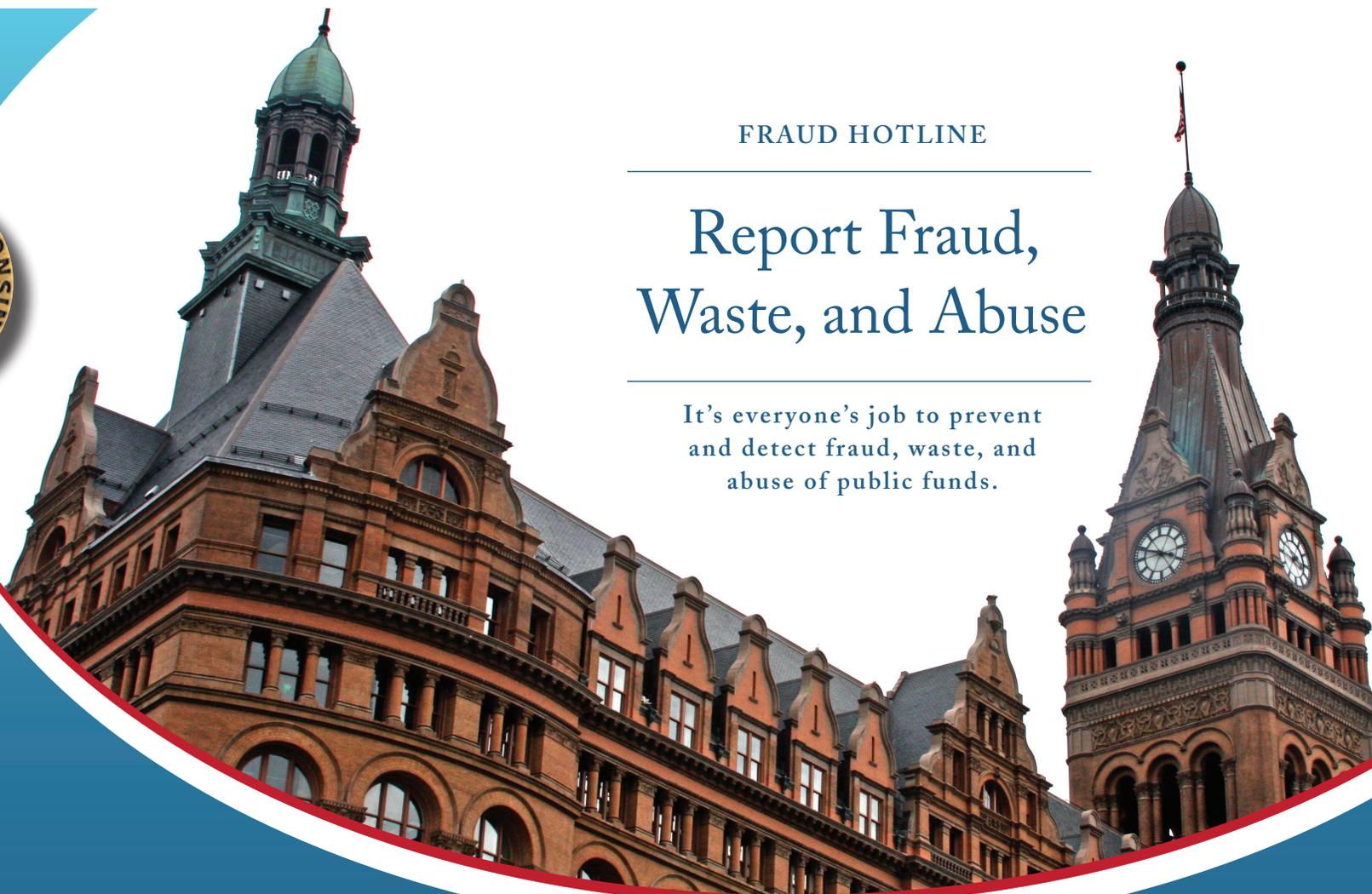




FRAUD HOTLINE

Report Fraud, Waste, and Abuse

It's everyone's job to prevent
and detect fraud, waste, and
abuse of public funds.



Martin Matson
Comptroller

Aycha Sirvanci, CPA
Audit Manager

City of Milwaukee
Internal Audit
200 E. Wells Street, Room 401
Milwaukee, WI 53202

Fraud Hotline Contact Information:
Phone (414) 286-3440
www.milwaukee.gov/comptroller
Email: hotline@milwaukee.gov



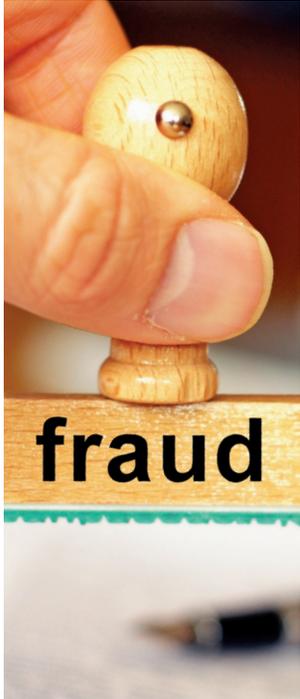
INTERNAL AUDIT

FRAUD HOTLINE
(414) 286-3440

www.milwaukee.gov/comptroller

FRAUD HOTLINE MISSION:

The mission of the Fraud Hotline is to encourage the responsible use of taxpayer dollars and city resources by providing City of Milwaukee employees and citizens with a confidential means to report suspected occurrences of fraud, waste or abuse in city operations. The Fraud Hotline ensures integrity, accountability and public trust through timely investigative and resolution activities, followed by the initiation of appropriate steps to design and implement preventive measures in response to allegations received.



DEFINITIONS:

Fraud

A type of illegal act involving the obtaining of something of value through willful misrepresentation. The Association of Certified Fraud Examiners defines occupational fraud as “the use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization’s resources or assets.”

Waste

Mismanagement, inappropriate actions and/or inadequate safeguarding of resources. Waste can be intentional or unintentional and can involve unnecessary or extravagant City expenditures or misuse of City resources.

Abuse

The use of an employee’s position in the City to obtain personal gain for that employee or for someone else like a family member or friend.

WHAT FRAUD HOTLINE REVIEWS:

- Illegal acts, such as theft, fraud, kickbacks, price fixing, or conflicts of interest by City employees, contractors, and vendors;
- Misuse or abuse of City property, including City buildings, vehicles, equipment or City time by City employees;
- Gross misconduct such as reckless disregard for the safety of others or attempts to financially defraud the City, falsification of documents or other forms of misrepresentation, and inefficiency by City employees.

WHAT FRAUD HOTLINE DOES NOT REVIEW:

- Improper activities by or against County, State or Federal employees or entities;
- Improper activities by private parties not related to City government.

For the non-fraud and non-city related complaints, the Fraud Hotline staff will make every effort to assist the complainant in locating the appropriate city or outside agency.



COMMON EXAMPLES OF FRAUD INCLUDE:

- Theft of City property, such as inventory or supplies
- Submitting invoices for fictitious or personal goods and services
- Payroll or timekeeping fraud
- Falsely reporting expenses for reimbursement
- Stealing a check the City issued to another person or business
- Taking or “skimming” cash paid for City services – such as parking, permits, or fines
- Voiding legitimate cash register sales and stealing the money
- Using City property for personal use
- Computer fraud or theft of information
- Conflicts of interest
- Accepting a bribe, kickback, or illegal gratuity
- Bid-fixing
- Materials overcharging
- Time overcharging
- Product substitution
- Recording fictitious sales
- Auditing or accounting irregularities

If you suspect or witness any fraud, waste, or abuse against City of Milwaukee resources, TAKE ACTION and REPORT IT.

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Internal Audit reviews and takes appropriate action on all reports. Tips may be made anonymously. The Fraud Hotline ensures confidentiality and will not share contact information without consent.