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**Leanis L. Steward**  
City Internal Auditor

# REPORT TO THE CITY COUNCIL BY THE CITY INTERNAL AUDITOR

FRAUD HOTLINE ACTIVITY  
REPORT FOR THE PERIOD  
JANUARY 1, 2018  
THROUGH  
DECEMBER 31, 2018

January 29, 2019

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Report Highlights	Page
• 6 new cases were opened during the year	1
• 1 case was carried forward from previous years	1
• 6 cases were closed	1
• 1 case was carried forward to 2019	1



The Council  
City of Shreveport

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January 29, 2019

Councilman Jerry Bowman, Jr.  
Chairman, Shreveport City Council

Dear Councilman Bowman, Jr.:

Subject: Fraud Hotline Activity Report

This report is to provide the City Council with information on the activities of the *Fraud Hotline* for the period of January 1, 2018 through December 31, 2018.

Please review the report. Should you have questions or comments, feel free to contact me.

Sincerely,

Leanis L. Steward, CPA, CIA  
City Internal Auditor

dw

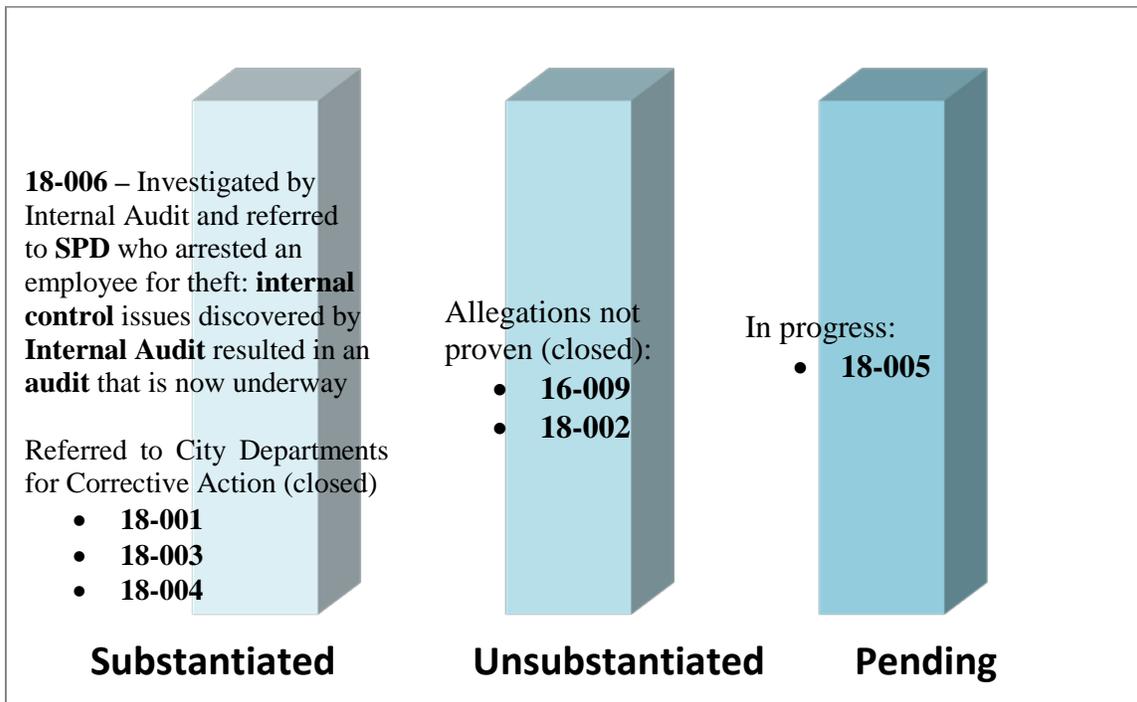
c: City Council  
Clerk of Council  
Mayor  
Chief Administrative Officer  
Carr, Riggs & Ingram

# FRAUD HOTLINE ACTIVITY REPORT

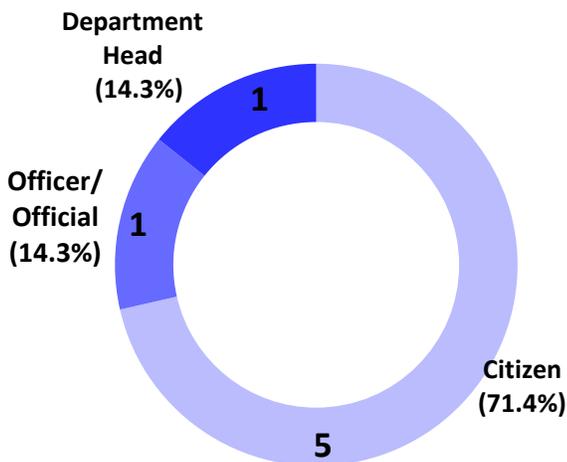
## For Allegations Worked During the Period January 1, 2018 through December 31, 2018

During the reporting period: 6 new allegations of possible fraud, waste, and abuse were recorded; and 1 allegation was carried forward from prior years. The following charts detail the 2018 allegations by source and the status of each of the allegations recorded.

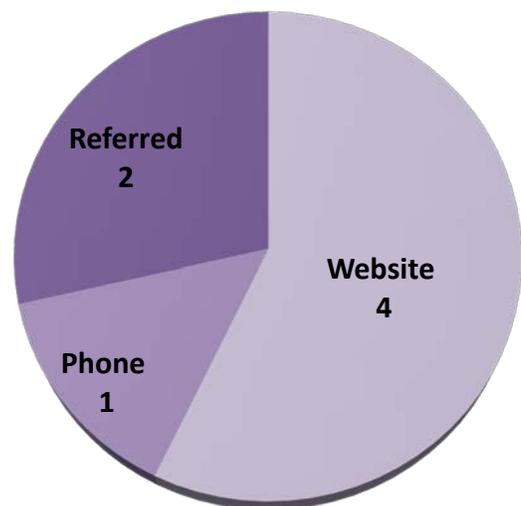
**FHL Allegation Status by Case Number**



**Allegation Source**

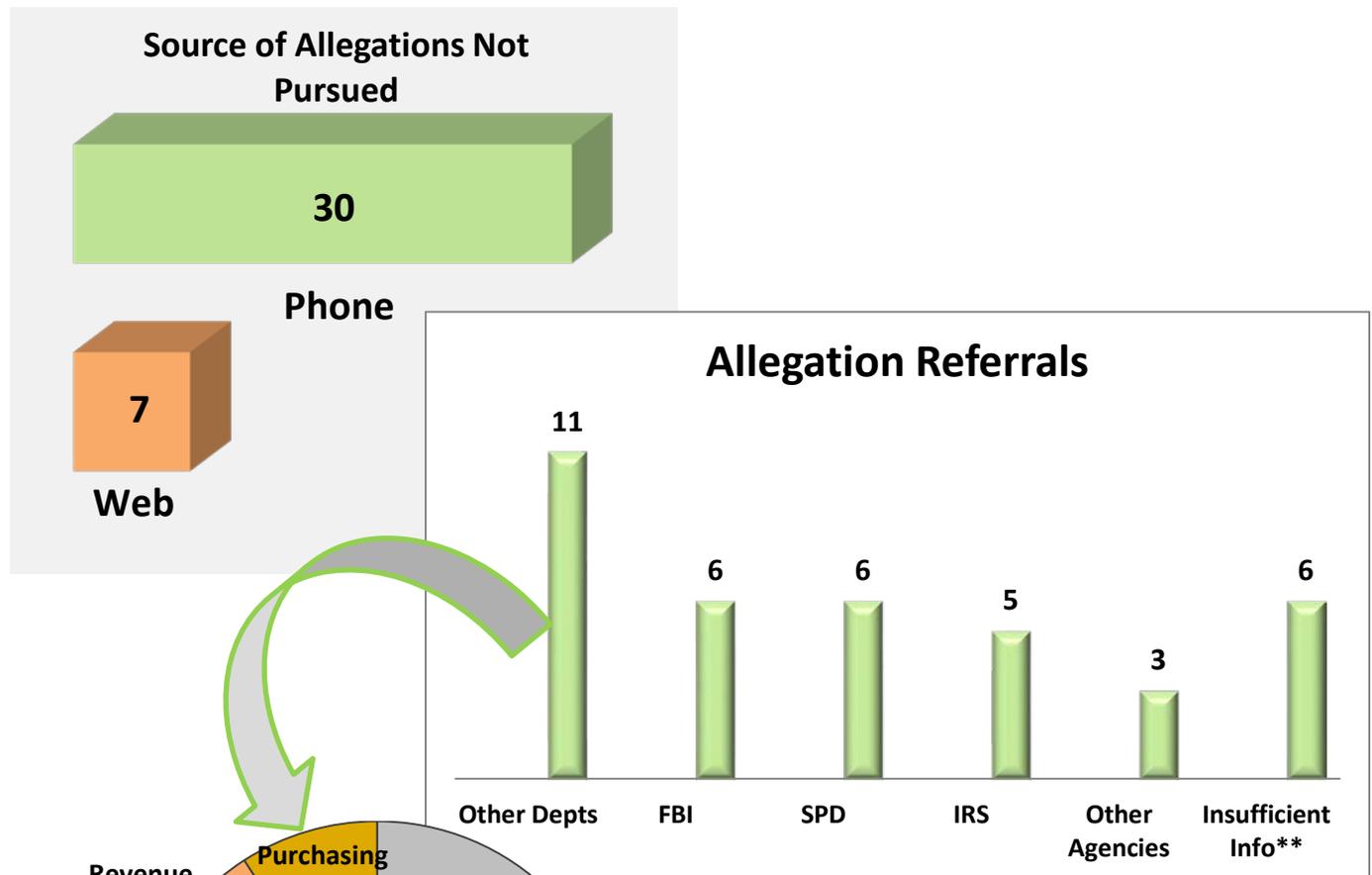


**Submission Format**



## Allegations Not Pursued

We did not pursue, or assign a case number, to a total of 37 allegations that we received in 2018. Sometimes we could not obtain enough information to pursue the allegation. City personnel matters were transferred to the proper Department Head. Criminal allegations were forwarded to the appropriate law enforcement agency or we assisted the citizen in making contact with the agency. We referred one allegation each to the Louisiana Department of Family and Children Services, Louisiana Department of Revenue, and the Caddo Parish District Attorney.



**\*\*These 6 cases lacked sufficient information to initiate an investigation.**

During the year, personnel within the Internal Audit Office continued to publicize the **Fraud Hotline**, especially among City personnel. We work diligently to educate City employees about the reporting process and what information is important to help us thoroughly conduct an investigation, but there are still times when we lack sufficient information to adequately pursue an investigation. Fear of discovery and possible retaliation may be some of the reasons employees limit the amount of information provided.

We thank the Council for the support you provide, particularly the Audit and Finance Committee. We appreciate the opportunity to serve our citizens and continue striving to improve our work every day.

Prepared by:



April M. Jordan, CFE, CLEA  
Staff Auditor III



S. Ben Hebert, CPA, CFE, CISA, CLEA, CMA, CGMA  
Staff Auditor III

Approved by:



Leanis L. Steward, CPA, CIA  
City Internal Auditor

aj:bh:dw

c: City Council  
Clerk of Council  
Mayor  
Chief Administrative Officer  
Carr, Riggs & Ingram