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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, 2021  
THROUGH  
DECEMBER 31, 2021

March 14, 2022

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Report Highlights	Page
• 4 new cases were opened during the year	1
• 1 case was carried forward from previous year	1
• 3 cases were closed	1
• 2 cases were carried forward to 2022	1



The Council  
City of Shreveport

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March 14, 2022

Councilman James Green  
Chairman, Shreveport City Council

Dear Councilman Green:

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, 2021 through December 31, 2021.

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

Sincerely,

Leanis L. Steward, CPA, CIA  
City Internal Auditor

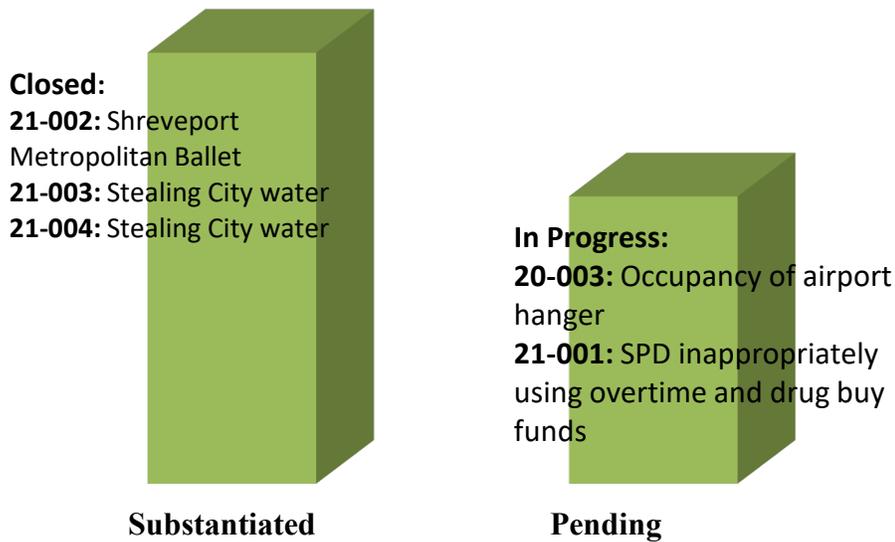
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c: City Council  
Clerk of Council  
Mayor  
Chief Administrative Officer  
Carr, Riggs & Ingram

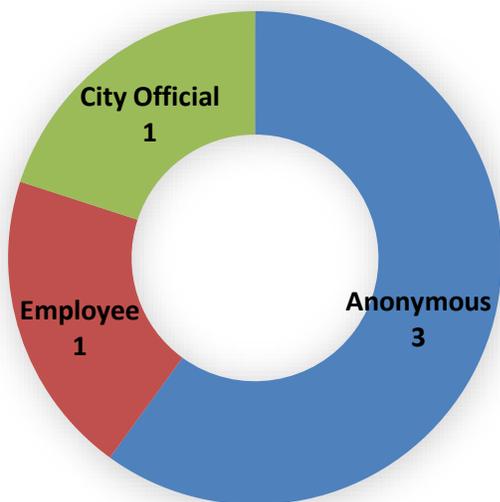
**FRAUD HOTLINE ACTIVITY REPORT**  
**For Allegations Worked During the Period**  
**January 1, 2021 through December 31, 2021**

During the reporting period: 4 new allegations of possible fraud, waste, and abuse were recorded; and 1 allegation was carried forward from prior years. The following charts detail the 2021 allegations by source and the status of each of the allegations recorded.

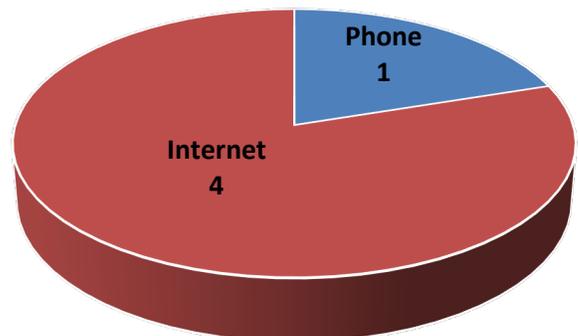
**FHL Allegation Status by Case Number**



**Allegation Source**

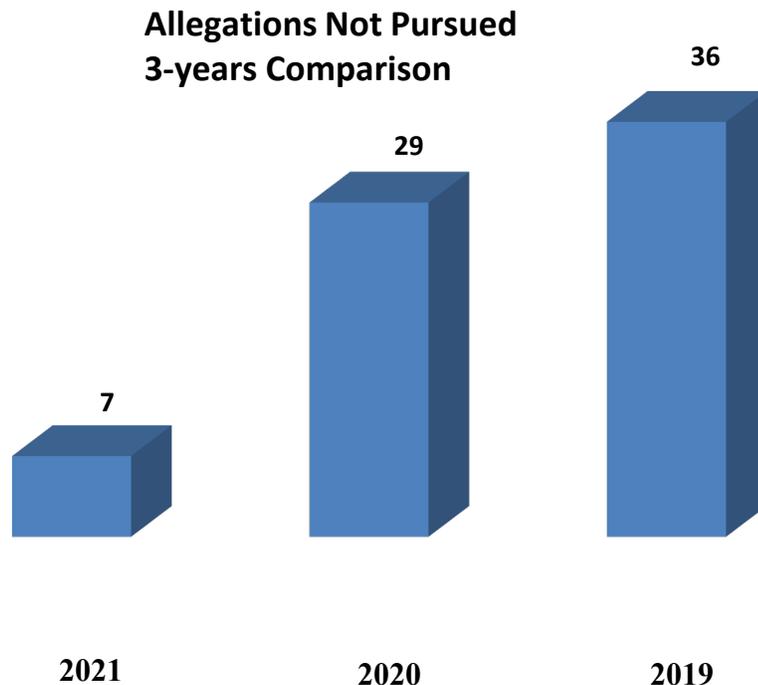


**Submission Format**



## Allegations Not Pursued

We did not pursue a total of 7 allegations that we received in 2021, compared to 29 in 2020 and 36 in 2019. Sometimes we could not obtain enough information to pursue the allegation. City personnel matters were transferred to the proper Department Head. Any criminal allegations were forwarded to the appropriate law enforcement agency, or we assisted the citizen in making contact with the agency. In some instances, the complainants had already been in contact with the appropriate agencies.



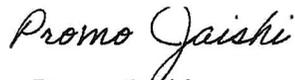
Internal Audit Hotline staff assesses each Hotline complaint to determine whether the reported issue includes sufficient information to be investigated or verified, and whether additional information is needed from the complainant (if the complainant provided valid contact information).

Each Hotline complaint is given a unique case number, which is entered into the Hotline database, and tracked until final case disposition is reached. An initial assessment by Hotline staff determines whether the complaint has merit and how it should be handled. If a complaint is deemed viable and it contains sufficient information for the investigation, it is referred to the appropriate parties for follow-up action or, in some cases, investigated by Internal Audit. Complainants who request notification of an investigation's outcome are notified when a final resolution or disposition is reached.

During the year, personnel within the Internal Audit Office continued to manage the *Fraud Hotline* through unprecedented times, especially among City personnel. We worked diligently to keep track of complaints and review them in a timely manner while working remotely as well as in-person. The phone line and the website allow individuals to submit complaints without making direct contact with our office. We work diligently to educate City employees about the reporting process and what information is important to help us thoroughly conduct an investigation.

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:



Promo Jaishi  
Associate Auditor



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Supervising Senior Auditor

Approved by:



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City Internal Auditor

pj:aj:ts

c: City Council  
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