

**Presentation to the Audit Committee
February 15, 2013**

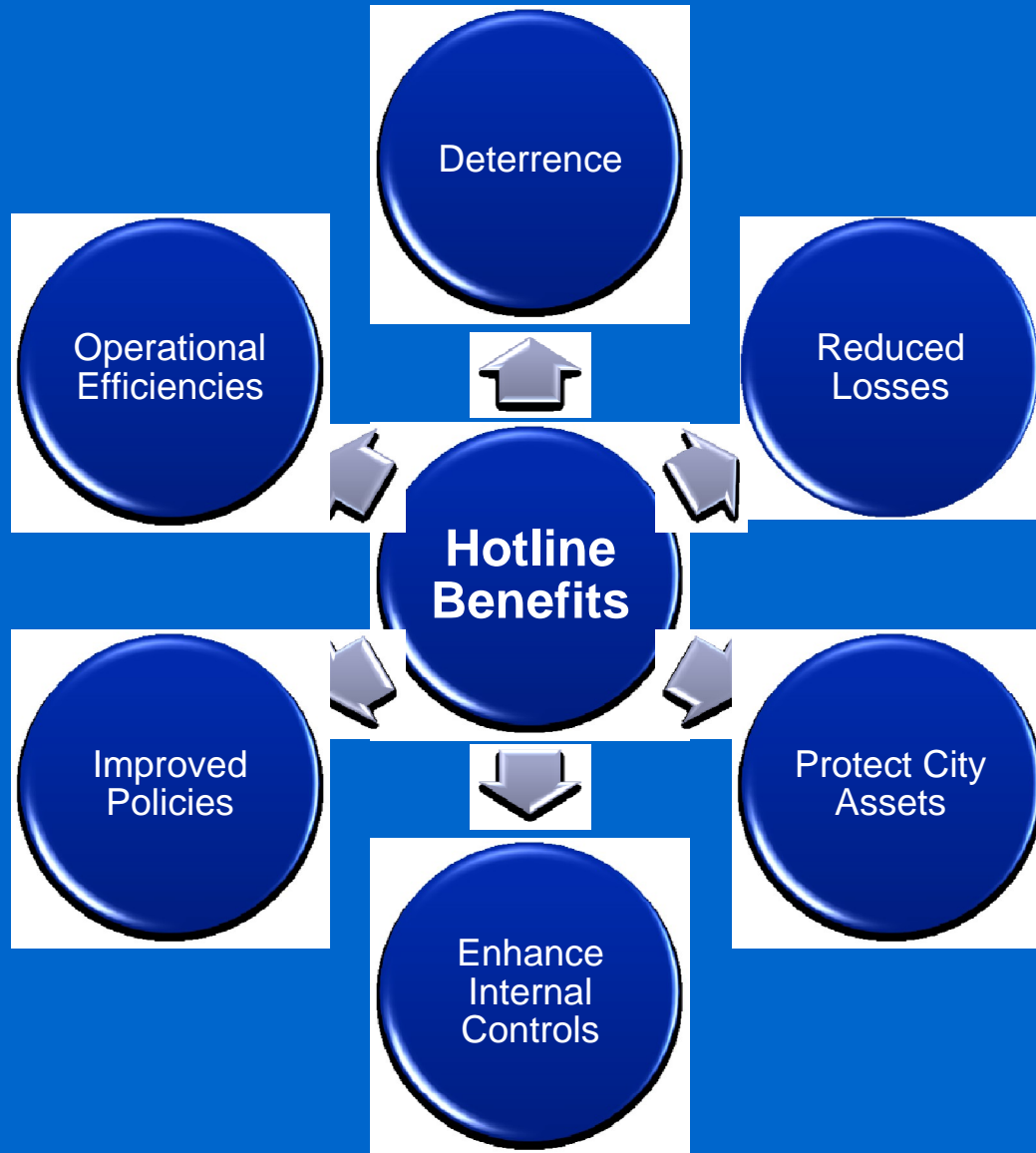
**2012 Annual Report On Fraud
Including the Operations of the
Fraud and Waste Hotline**

**Jeff Griffiths, CPA, CA, CFE – Auditor General
Carmelina Di Mondo, LLB, CFE, CGAP – Director**





Hotline Benefits





Hotline Effectiveness

Data
Collection
and Analysis



Statistics
identify trends

- Conflict
- Sick Leave
and LTD
abuse

Hotline
Effectiveness



Recommendation

City Manager conduct a comprehensive review of the Fraud Prevention Policy



Incorporate the provisions of the Whistle Blower Protection By-law



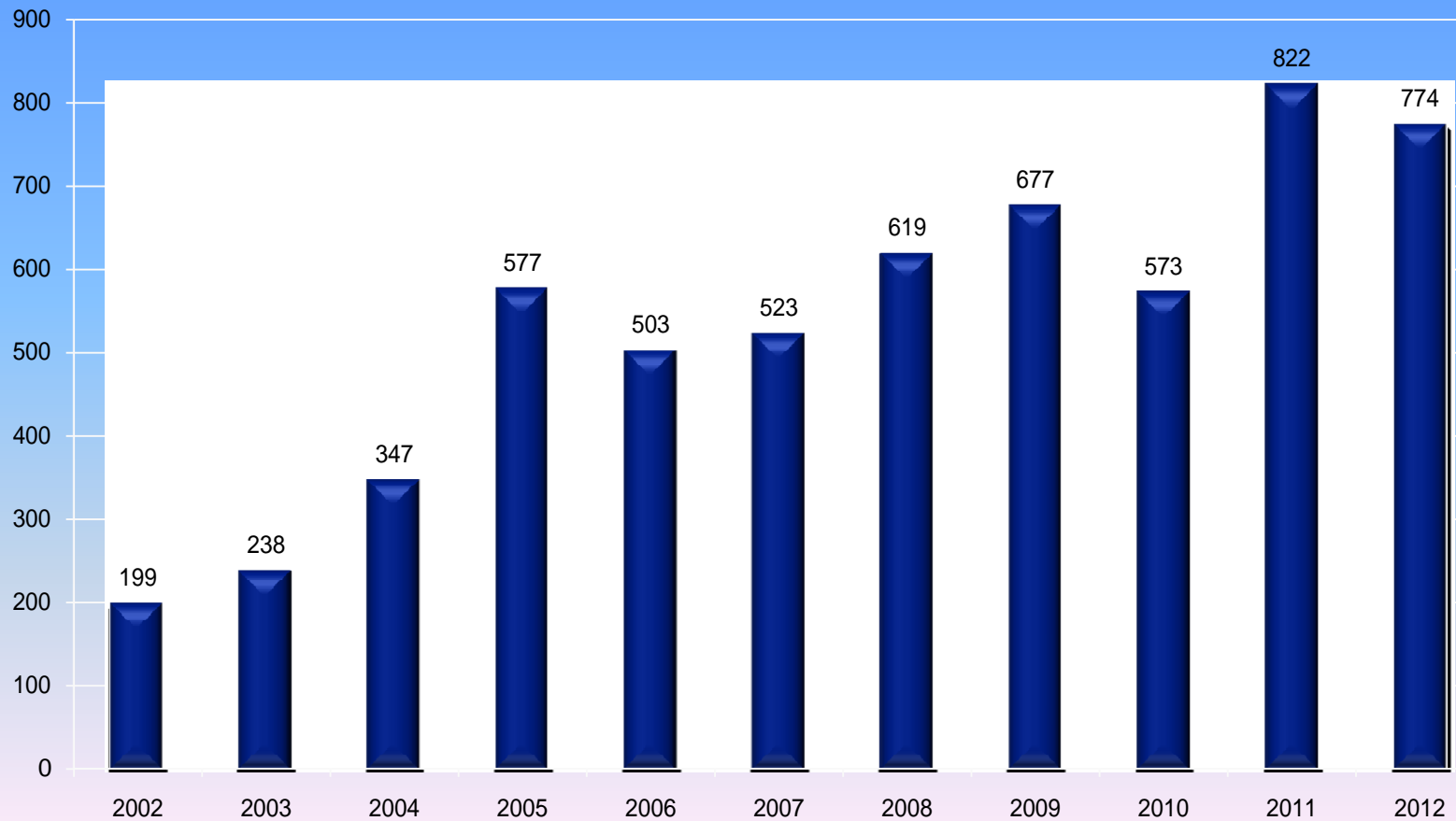
Protocol for the reporting of fraud



Extend Policy to the City's Agencies and Corporations and Accountability Officers.



Complaints Received 2002-2012





Total Complaints

2012 - 774 total complaints representing 1500 allegations



2011 - 822 total complaints representing 1700 allegations



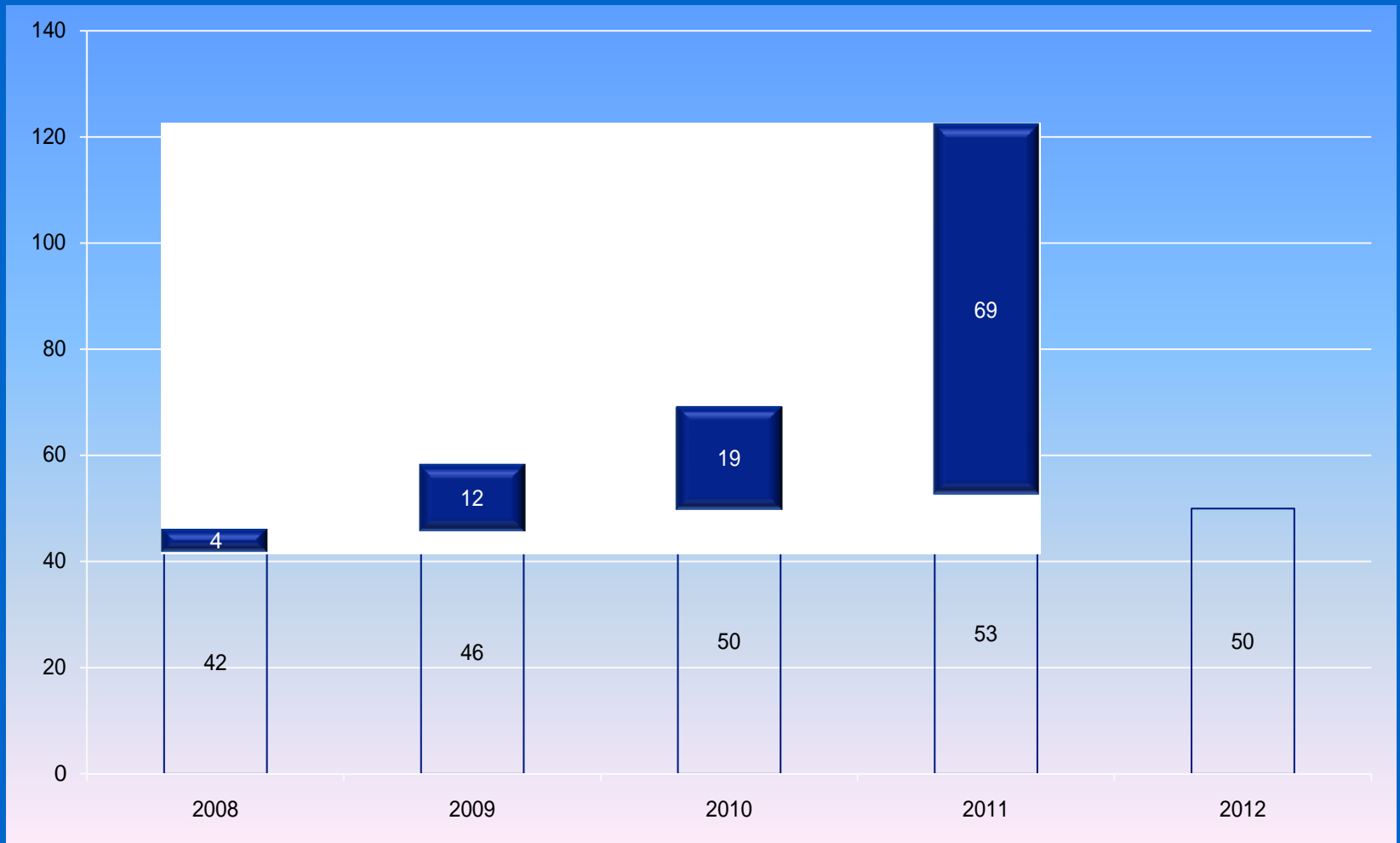
2010 - 573 total complaints representing 900 allegations



2009 - 677 total complaints representing 1000 allegations



Substantiated Complaints 2012

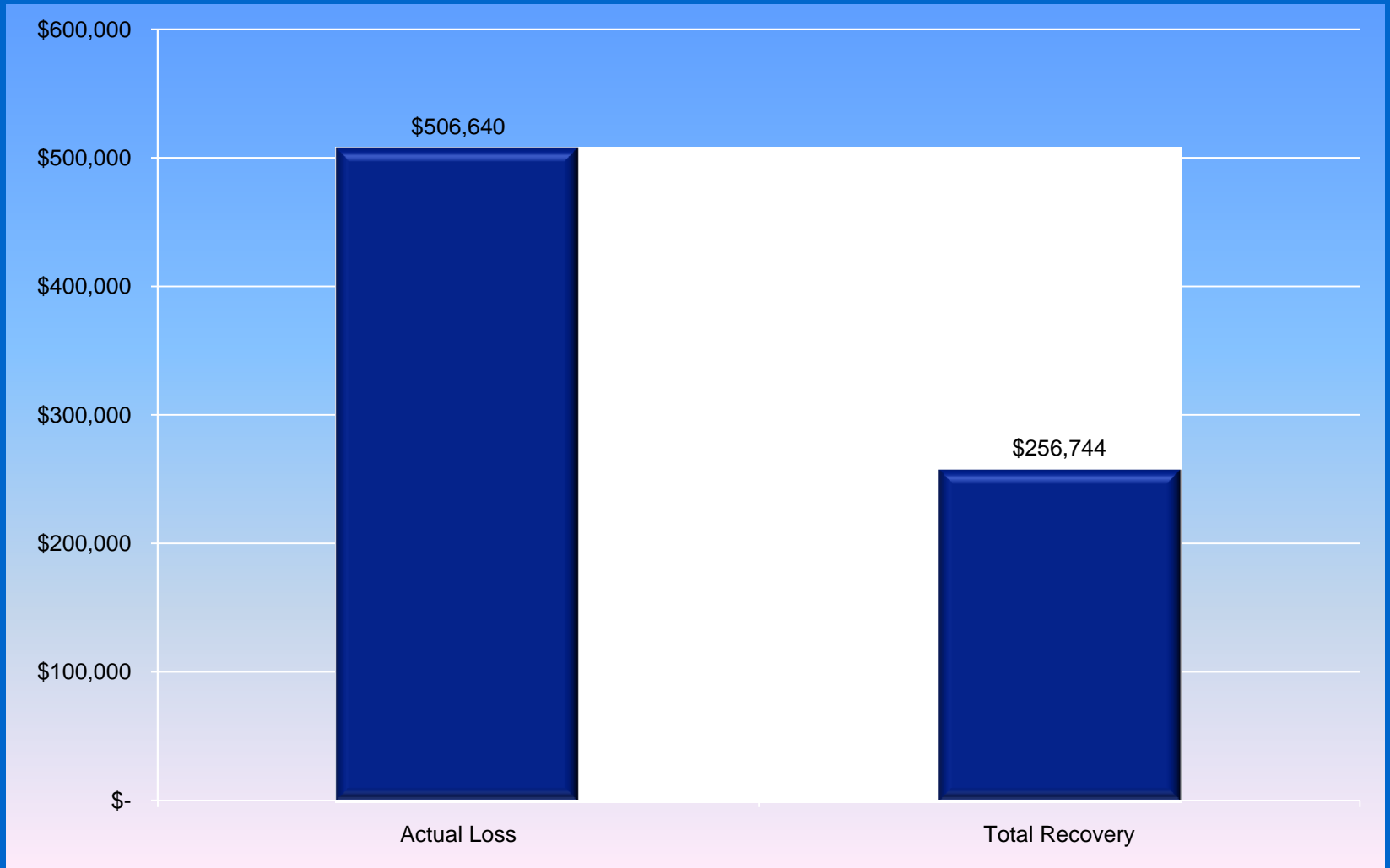


□ No. of complaints previously reported in annual report

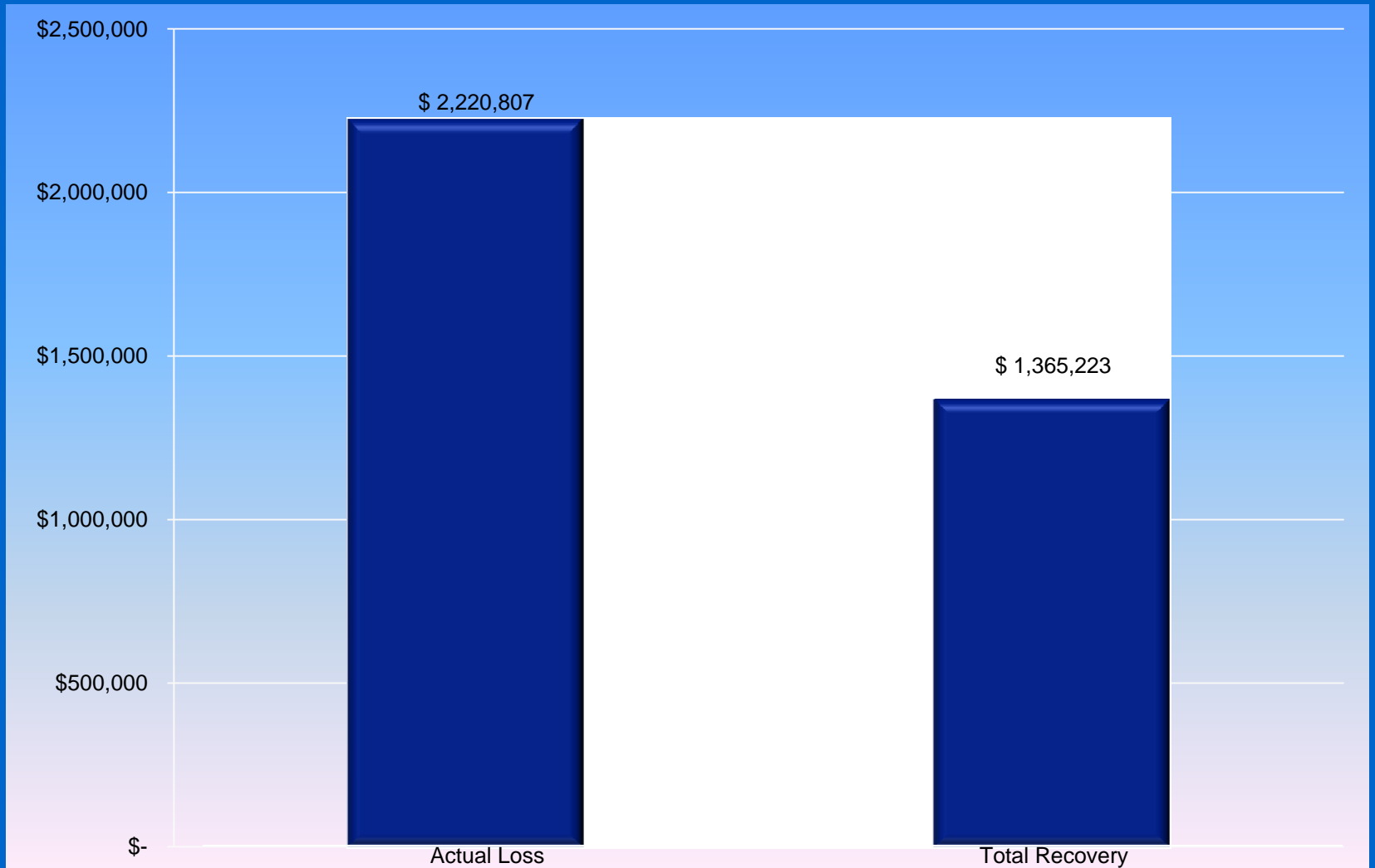
■ No. of additional complaints substantiated/substantiated in part as of December 31, 2012



2012 Actual Loss and Recovery

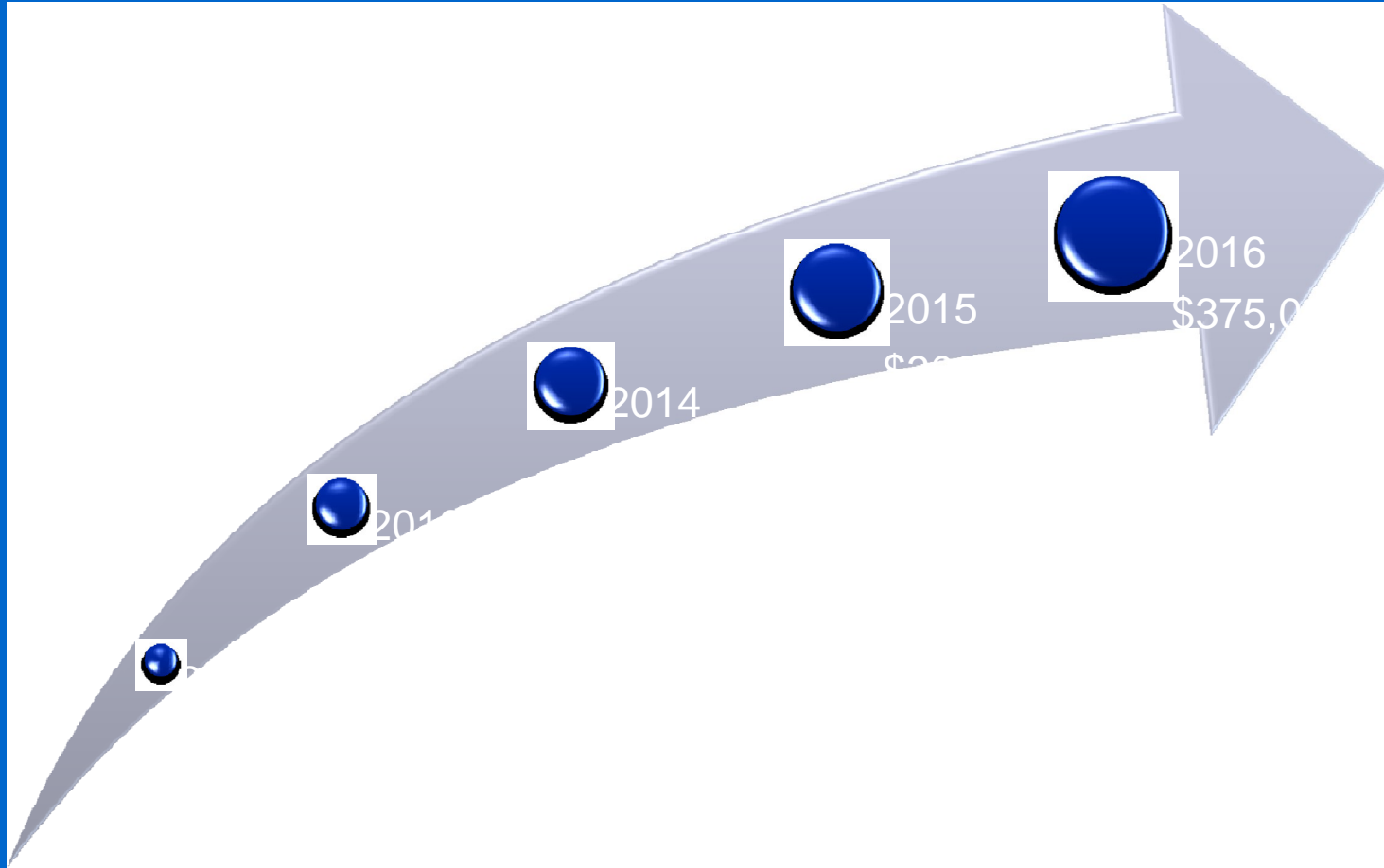


Previous Years (2007-2011) Actual Losses & Recoveries





Recurring Losses





Discipline or Other Action

Terminations - 16

Suspension - 2

Other Discipline - 7

Other Appropriate Action - 25



Questions