

AUDITOR GENERAL'S REPORT

2016 Annual Report on the Fraud and Waste Hotline

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ANNUAL REPORT

Annual report on fraud and hotline activity

This is the 2016 annual report on fraud, waste and wrongdoing at the City including the activities of the Fraud and Waste Hotline. It highlights those issues that have been communicated to the Auditor General's Office. It does not represent an overall picture of fraud or other wrongdoing across the City.

Role of the Auditor General

The Auditor General's responsibility to assist City Council in holding itself and its administrators accountable for stewardship over public funds and value for money in City operations, is fulfilled by completing an audit work plan and conducting forensic investigations.

Fraud and Waste Hotline Program

Fraud and Waste Hotline Program

In 2002, the Auditor General established a Hotline so that employees, councillors and members of the public could report allegations of fraud, waste or other wrongdoing without fear of retribution.

Benefits of the Hotline Program

The Hotline Program has helped to reduce losses and resulted in the protection of City assets. The cumulative total for actual and potential losses of complaints received in previous years (2012 to 2016) is more than \$4.5 million (actual) plus \$1.8 million (potential loss) had the fraud not been detected. Additional benefits that are not quantifiable include:

- the deterrence of fraud or wrongdoing
- strengthened internal controls
- improvements in policies and procedures
- increased operational efficiencies
- the ability to use complaint data to identify trends, address risks, make action-oriented recommendations to management and inform the audit work plan

Forensic Unit has expertise to investigate a broad range of complex allegations

The Auditor General's Forensic Unit is comprised of a multi-disciplinary team of professionals who collectively possess the expertise to triage a broad range of complaints and conduct investigative work into complex allegations. The Forensic Unit also provides independent oversight of management led investigations to review the adequacy of work conducted including steps taken to reduce losses, protect City assets and prevent future wrongdoing.

Insufficient resources to operate Hotline in 2016

Year over year, the Auditor General has expressed concerns about the lack of resources to manage and investigate fraud. The limited resources in 2016 impacted every stage of our operations:

- Delays in triaging complaints
- Key investigations being led by management instead of the Auditor General's Office
- Reduced level of independent oversight over management led investigations
- Forensic Unit staff working at an unrelenting pace
- Deferral of communication initiatives to promote Hotline

Auditor General received more resources in 2017

In February 2017, City Council approved additional resources for the Auditor General's Office. These resources enable the Office to lead more major fraud and/or waste investigations going forward. Four major investigations are underway at this time.

Implementation of a 24/7 staffed hotline

The Hotline takes complaints through different channels. The majority of complaints are received by a secure online form or by calling the hotline telephone number and leaving a voicemail.

The Office has recently implemented a 24/7 independent and confidential call-answer service to support complainants. This service is similar to the process offered by other municipal Auditor General Offices.

Disclosure of Wrongdoing and Reprisal Protection Framework

Disclosure of Wrongdoing Framework

In June 2014, Council adopted a Public Service By-law, Chapter 192 of the Toronto Municipal Code. The By-law introduced a Disclosure of Wrongdoing and Reprisal Protection Framework.

<http://www.toronto.ca/legdocs/municode/toronto-code-192.pdf>

Wrongdoing, as defined in the By-law, refers to serious actions that are contrary to the public interest including but not limited to:

- Fraud;
- Theft of City assets;
- Waste: mismanagement of City resources or assets in a wilful, intentional or negligent manner that contravenes a City policy or direction by Council;
- Violations of the Conflict of Interest provisions;
- Breach of public trust.

Reporting requirements under the By-law

The By-law requires that:

- all City employees who are aware that wrongdoing has occurred to immediately notify their manager, their Division Head, or the Auditor General's Office
- allegations of wrongdoing received by Division Heads, Deputy City Managers or the City Manager to be immediately reported to the Auditor General
- employees who report wrongdoing in good faith, to be protected from reprisal

Management responsible to ensure employees can report wrongdoing without reprisal

The fear of reprisal can deter many people from reporting allegations of wrongdoing. Management is responsible for ensuring employees who report allegations of wrongdoing, do so without the fear of reprisal.

The Auditor General has responsibility to investigate complaints of reprisal against City employees who report wrongdoing.

Agencies and Corporations to adopt a framework

Under the By-law, Agencies and Corporations are required to adopt a Disclosure of Wrongdoing and Reprisal Protection policy which will, at a minimum, do the following:

- (1) defines wrongdoing;
- (2) establishes mechanisms for employees to disclose wrongdoing;
- (3) establishes a clear investigative process to investigate allegations of wrongdoing;
- (4) establishes reprisal protection for employees who make an allegation of wrongdoing in good faith; and
- (5) requires a report annually to the Agency Board on allegations of wrongdoing and their resolution.

The AG will evaluate in 2017

In 2017, the Auditor General will evaluate the cohesiveness of the framework across the City and at the Agencies and Corporations.

The By-law is an important and positive step forward in strengthening public service governance.

Exhibits

Hotline Statistics Exhibit 1

Detailed statistical data concerning the activities of the Hotline Program is included in this report as Exhibit 1.

Investigation Summaries Exhibit 2

Summarized details of certain substantiated complaints in 2016 are included as Exhibit 2. These summaries are provided as requested by Audit Committee.

Communications Initiatives Exhibit 3

Details of communication initiatives coordinated by the Auditor General's Office to promote the Hotline Program in 2016 are provided in Exhibit 3.

EXHIBIT 1 – DETAILED STATISTICAL SUMMARY

Collecting, monitoring and analyzing data on complaints received may identify areas of concern within the City and trends that may point to more systemic problems in areas such as procurement, overtime, business expenses, sick leave abuse and conflict of interest.

Complaint data from the Hotline is one of the factors considered that may result in an audit being conducted. For example, audits that have been initiated in part due to complaint data from the Hotline include:

- Improving the Tendering Process for Paving Contracts
- Management of the City’s Long-Term Disability Benefits:
 - Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits
 - Phase Two: The Need for a Proactive and Holistic Approach to Managing Employee Health and Disability
- Management of the City’s Employee Extended Health and Dental Benefits:
 - Phase One: The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims

1. Total Complaints

**552
Complaints
received
represent 900
allegations**

Since the Fraud and Waste Hotline Program was initiated in 2002, the Auditor General’s Office has handled more than 8,300 complaints. Each complaint may include multiple allegations. In 2016, 552 complaints received represented over 900 allegations.

**Dynamic
nature of
hotline**

Complaint activity may increase or decrease because of the dynamic nature of a hotline program and as a result of various factors, including outreach activities and the nature of the issues reported by the media.

Table 1 outlines the number of complaints reported from 2007 to date. The level of complaints received over the past four years has remained relatively constant.

Table 1- Complaints Reported - 2007 to 2016

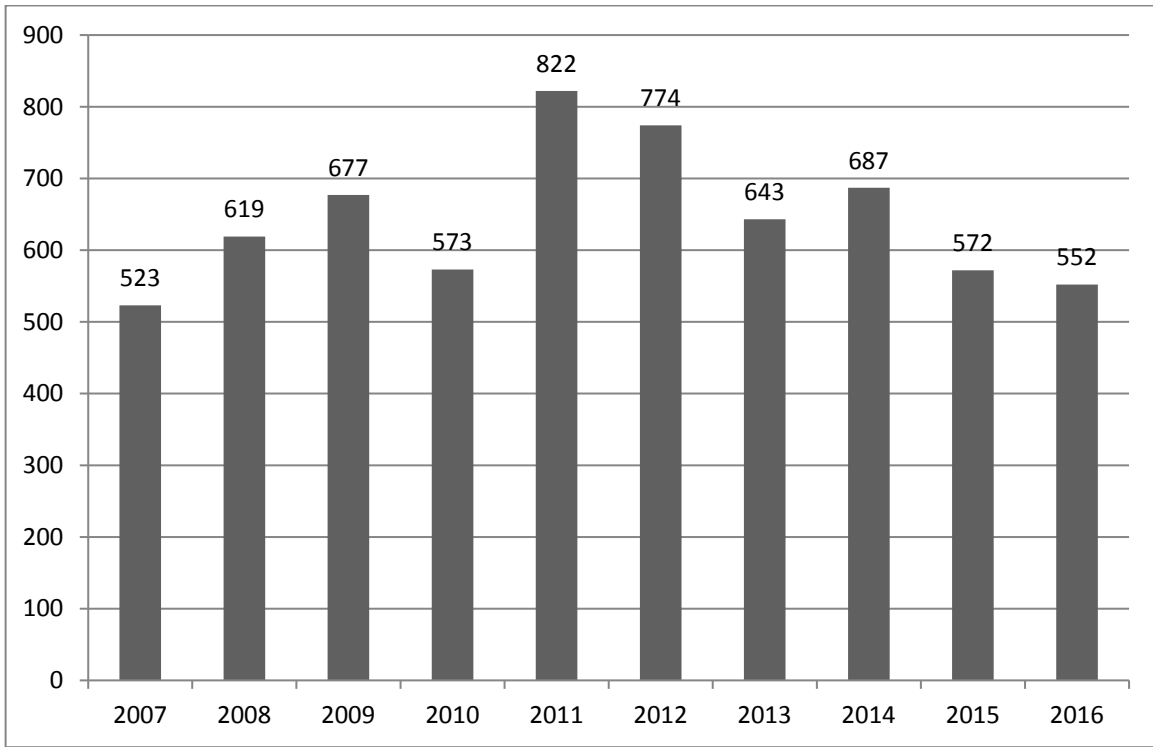
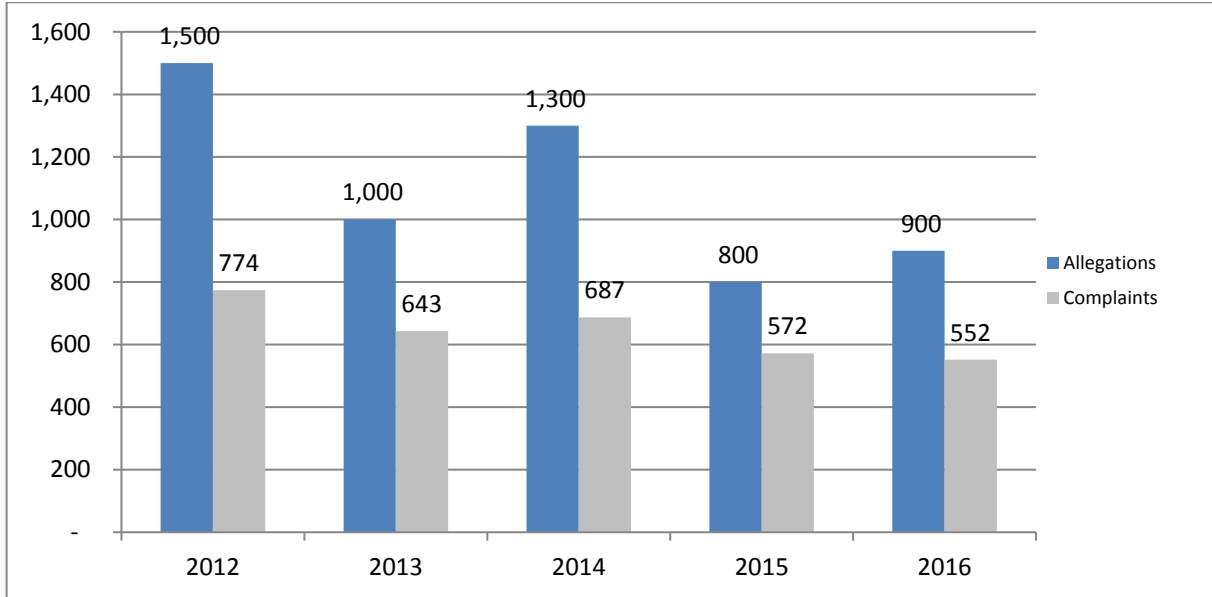


Table 2 outlines the number of allegations included in complaints received over the past five years. The average number of allegations over the past five years is approximately 1,100 per year.

Table 2 - Complaints and Allegations Reported - 2012 to 2016



Decrease in complaints

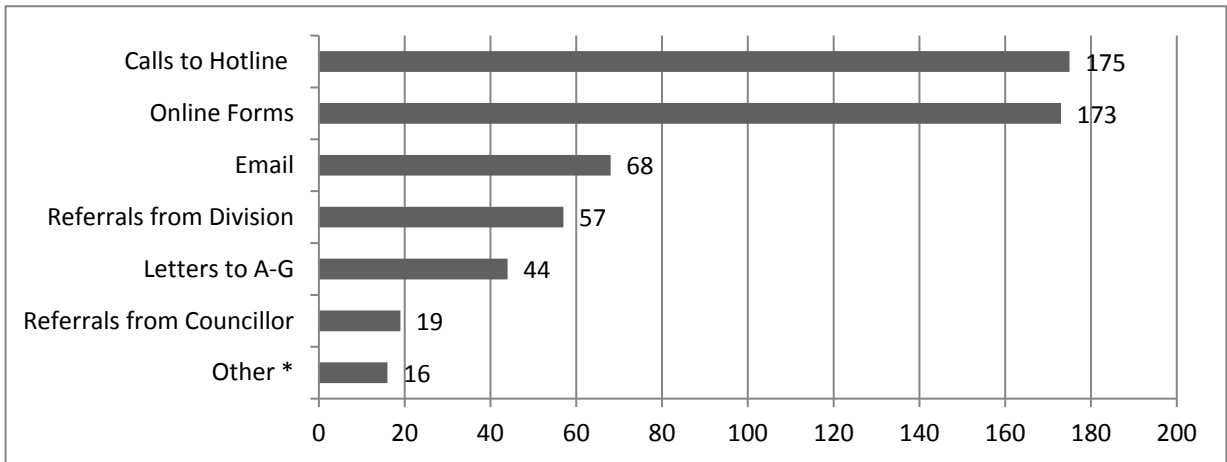
In 2016, 552 complaints were received representing a 3 per cent decrease in the number of hotline complaints received in 2015.

2. Source of Complaints

Table 3 provides a summary of the methods used to report complaints to the Fraud and Waste Hotline Program in 2016.

Sixty-three per cent of all complaints were received through direct telephone calls to the Hotline or via the Auditor General’s secure online complaint form.

Table 3 - Source of Complaints



* Other Sources include telephone calls to the Auditor General Office's general phone line, e-mails, faxes and walk-ins.

3. Disposition of Complaints

All complaints considered

All complaints received are evaluated by designated staff of the Auditor General's Office to determine the disposition or action to be taken.

Preliminary investigative work conducted in 81% of complaints

The Auditor General's Office conducted a significant amount of preliminary investigative work or inquiries to determine whether allegations have merit, prior to determining the disposition or action to be taken on a complaint.

In 2016, the Auditor General's Office conducted preliminary investigative work in the majority (81 per cent) of complaints received. Preliminary investigative inquiries are also conducted prior to referring complaints to divisions for action.

Allegations with limited detail or merit may be held in abeyance until further details are reported.

Professional judgment used to determine the disposition of a complaint

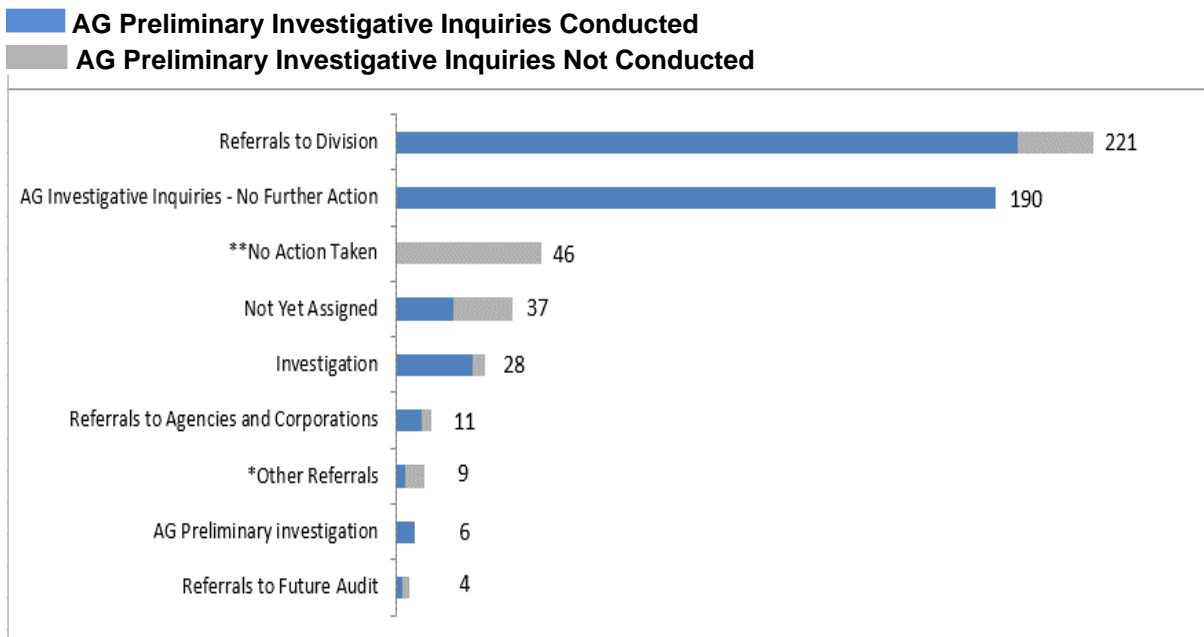
The unique circumstances of each complaint require the application of professional judgment to determine the appropriate disposition.

The dispositions of complaints are determined by the Forensic Unit. Depending on the circumstances, discussion pertaining to the disposition of complaints is also conducted with the Auditor General.

AG conducts investigative work in majority of complaints

Table 4 provides a breakdown of the disposition of complaints received in 2016, as of December 31 and illustrates that in the majority of complaints (81%) the Auditor General conducts investigative work.

Table 4 - Disposition of Complaints



*Other Referrals include to 311, the Integrity Commissioner and Outside Agencies.

**No Action Taken include complaints with insufficient information or are outside our jurisdiction.

Investigations

Thirty-four per cent of complaints received (190 complaints) were closed following preliminary investigative work by the Auditor General’s Office. Five per cent of all complaints received (28 complaints) resulted in a full investigation conducted and led by divisional management or the Auditor General’s Office.

Referrals to divisions	Forty per cent of all complaints (221 complaints) were referred to divisions for review and appropriate action or for information only. Complaints that are significant enough to require a response from divisional management are monitored until the necessary action is taken.
No Action	In 8 per cent of complaints (46 complaints), the disposition was “No Action” because of insufficient information or the matter was outside the Auditor General’s jurisdiction.

4. Complaint Conclusion

	Each complaint is managed until it has been resolved or concluded.
Unsubstantiated complaints may highlight issues of concern	In cases where the evidence does not support a finding of wrongdoing, the complaint conclusion is tracked as “unsubstantiated”. However, this does not mean that the complaint is without merit. In many of these cases, a review or investigation can highlight internal management control issues and risks that are of concern.
Substantiated complaints 17%	Seventeen per cent (42 complaints) of the 249 complaints investigated or referred to divisions in 2016 have been substantiated in whole or in part. This number is expected to increase as outstanding 2016 complaints continue to be concluded in 2017.
Anonymous complaints	Forty-seven per cent of substantiated complaints were anonymous.
Internal control weaknesses	Where internal control weaknesses have contributed to or facilitated the wrongdoing in substantiated complaints, divisions have advised the internal control weaknesses have been addressed.
Previous years complaints concluded in subsequent years	Complaints received in previous years continue to be concluded in subsequent years. When previous years’ complaints are concluded and the final resolution determined, statistics are updated in the Auditor General’s database to capture information such as whether the complaint was substantiated and whether there was a loss to the City.

5. Disciplinary Action in Substantiated Complaints

Discipline is a management responsibility

Decisions pertaining to the appropriate level of discipline are the sole responsibility of divisional management. Information regarding disciplinary action taken is communicated to and tracked by the Auditor General's Office.

Discipline imposed in 25 complaints

In 2016, divisional management reported that discipline was imposed in 25 of the substantiated complaints. In an additional 17 instances, divisional management took other appropriate action including reinforcing workplace expectations through training.

An important consideration for management in disciplining employees is that it is fair and consistent throughout the City and management should provide guidance on and reinforce acceptable conduct for all City employees.

6. Loss and Recovery

Cost of fraud difficult to measure

Measuring the total cost of fraud is difficult because fraud by its nature is concealed and can sometimes go undetected for many years. In some cases, it may not be possible to determine the duration of the fraud, thereby making it difficult to accurately quantify losses.

The Association of Certified Fraud Examiners 2016 Report to the Nations on Occupational Fraud and Abuse reported that 58 per cent of victim organizations do not recover any of their fraud losses.

Impact of fraud exceeds dollar values

The impact of fraud on a corporation includes more than just financial losses. Wrongdoing perpetrated in the workplace can damage the morale of co-workers and can negatively impact the reputation of the corporation. In addition, significant management time is required to investigate instances of fraud.

We track actual and potential losses to the City for all complaints received.

**\$290,000
actual losses**

For complaints received in 2016, quantifiable actual losses to the City were in the range of \$290,000. This amount is expected to increase as outstanding 2016 complaints are concluded in 2017.

**\$50,000
potential
losses**

In 2016, the City was exposed to a potential loss of approximately \$50,000.

**\$72,000
recovery of
losses**

Total recovery of actual losses for 2016 complaints was approximately \$72,000. Again, this amount is expected to increase as outstanding complaints are concluded in 2017.

Information concerning complaint conclusion, resolution, or the determination of loss and recovery may occur several years after the allegations are received. Amounts reported for complaints received in previous years are adjusted once concluded in subsequent years.

**\$6.3M
cumulative
losses for 5
years**

The cumulative total for actual and potential losses of complaints received in previous years (2012 to 2016) is more than \$4.5 million (actual) plus \$1.8 million (potential loss) had the fraud not been detected.

7. Divisions, Agencies and Corporations with Substantiated Complaints

Table 5 provides a summary of substantiated complaints associated with Divisions, Agencies and Corporations. This table does not necessarily reflect wrongdoing on the part of employees of these entities. In certain cases, the wrongdoing may have been perpetrated by vendors or other members of the public.

Table 5 - Divisions and Agencies and Corporations with Substantiated Complaints

Accounting Services	Parks, Forestry and Recreation*
Affordable Housing	Public Health*
Children's Services	Real Estate Services
City Clerk's Office	Shelter, Support and Housing Administration*
Corporate Finance	Solid Waste Management Services
Employment and Social Services*	Toronto Paramedic Services
Financial Planning	Toronto Public Library
Fire Services	Transportation Services
Long Term Care Homes and Services*	

* Divisions, Agencies and Corporations with 4 or more substantiated complaints in 2016.

EXHIBIT 2 – SUBSTANTIATED COMPLAINT SUMMARIES

Below are summarized details of various reviews and investigations. The volume of allegations and shortage of resources required the Auditor General to request that management conduct the first line investigation. The Auditor General provides oversight for the investigations. Where wrongdoing is found, disciplinary action may be taken by divisional management. The extent and nature of discipline is the responsibility of management and not the Auditor General's Office.

These summaries are provided pursuant to a request by Audit Committee.

EMPLOYEE BENEFITS INVESTIGATIONS

1. Long Term Disability Benefits

The Auditor General's Office received an anonymous complaint that alleged an employee was operating a business while receiving long term disability benefits.

The Auditor General's Office conducted preliminary investigative work, then referred the matter to the City's benefit administrator for further investigation.

The benefits administrator conducted the original investigation and reported that the employee remained totally disabled under the terms and conditions of the Long Term Disability policy.

As part of its oversight role, the Auditor General's Office reviewed the investigation report, conducted additional work and raised further questions about this case. A request for further information was sent to the benefits administrator.

The benefits administrator reported that the long term disability benefits have been terminated. The employee remains on an unpaid leave of absence.

For further information on the long term disability process please refer to the Auditor General's recent audit of long term disability benefits.

Management of the City's Long-Term Disability Benefits:

- Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits

<http://www.toronto.ca/legdocs/mmis/2015/au/bqrd/backgroundfile-84556.pdf>

- Phase Two: The Need for a Proactive and Holistic Approach to Managing Employee Health and Disability

<http://www.toronto.ca/legdocs/mmis/2016/au/bqrd/backgroundfile-97412.pdf>

HEALTH BENEFITS INVESTIGATIONS

2. Employee Benefits Fraud – Update

In the 2015 Annual Report on Fraud and Hotline Activities, the Auditor General reported out on an ongoing employee benefits fraud investigation that was being conducted by a City Agency.

Agency employees provided health claims for reimbursement whereby no product or service, e.g. orthotics, compression hose and sleeves were obtained, or where receipt amounts were inflated.

Since the investigation began, the number of employee's whose claims are being reviewed has risen to 724. Of this number, the total number of improper or fraudulent claims has yet to be determined. The investigation is continuing.

The value of the loss for the Agency may be as high as approximately \$6 million, not including investigative, legal and forensic costs.

As of March 1, 2017, approximately 164 employees have been questioned by the Agency's forensic team.

- 73 employees have been terminated as a result of the investigation. More dismissals are expected.
- An additional 50 to 60 employees have resigned or retired during the investigation. The reasons for leaving may not be connected to this investigation.

Only one employee so far has repaid claimed amounts. Appropriate channels are being pursued in an attempt to recover losses from employees and retirees, where inappropriate claims have been reimbursed. Again, not all claims have been confirmed to be fraudulent.

The City Agency also filed Statements of Claim against the benefits administrator, the service provider and its owners and is currently pursuing recovery through an insurance provider.

In 2016 the Agency saw a reduction in annual benefits claims being submitted by employees of almost \$5 million over 2015.

The case is complex. The Agency is working through each case in a methodical manner. This file is far from complete. As the case progresses, the Auditor General's Office will continue to provide independent oversight of the Agency's investigation.

City employees have also submitted \$64,000 in claims for services and products obtained from the same service provider. The Auditor General will be reviewing these claims as part of her work in 2017.

The Auditor General released a report relating to health benefits reimbursed to City employees in October 2016:

Management of the City's Employee Extended Health and Dental Benefits:

- Phase One: The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims

<http://www.toronto.ca/legdocs/mmis/2016/au/bqrd/backgroundfile-97612.pdf>

A second report entitled "Phase Two: Ineffective Controls and Oversight Leaving the City Vulnerable to Benefit Overutilization and Abuse" will be tabled at the March 2017 Audit Committee.

3. Employee Benefits Fraud

The Auditor General's Office was advised that the City's benefits administrator was investigating allegations of fraudulent extended health care benefits claims submitted by the spouse of a retired City employee.

The investigation concluded that the retiree's spouse had submitted fraudulent benefit claims over several years totaling approximately \$24,800. The matter was referred to the appropriate regional Police Service. Criminal charges were not filed. The employee and spouse provided restitution for the full amount.

The retiree and spouse are no longer eligible for extended health care benefits.

4. Employee Benefits Fraud

The Auditor General's Office was advised that the City's benefits administrator was investigating allegations of fraudulent benefits claims submitted by an employee.

In one case, the City employee submitted fraudulent extended health care benefit claims totaling approximately \$23,000. The City recovered the full amount.

Employment was terminated and the matter was referred to the Toronto Police Service.

In another case, the investigation concluded that the City employee submitted fraudulent extended health care benefit claims totaling approximately \$16,700. The City has recovered the full amount.

Employment was terminated.

OPERATING A PERSONAL BUSINESS – CONFLICT OF INTEREST

5. Operating a Personal Business, Conflict of Interest and Misuse of City Resources

The Auditor General's Office received an allegation that an employee was operating a personal business on City time and using City resources to do so.

The investigation was led by the Division. The investigation concluded that the employee had violated the City's Conflict of Interest and Acceptable Use Policies. The loss to the City was approximately \$3,100.

Employment was terminated.

6. Operating a Personal Business, Conflict of Interest and Misuse of City Resources

Several anonymous complaints were received through the Fraud and Waste Hotline alleging two City employees were operating a personal business together on City time and using City resources. It was also alleged that the personal business was affiliated with a City vendor and that the relationship with the City employees gave that vendor preferential access to City contracts.

The investigation concluded that both employees had violated the City's Acceptable Use Policy. In addition, one of the employees also violated the Conflict of Interest Policy by failing to declare a conflict of interest when participating as an evaluator on a Request for Proposal in which the City vendor who was affiliated with the employee's personal business was the successful bidder. In addition, the employee awarded other City contracts to the same vendor.

Employment was terminated for one employee. The other employee was issued a warning letter.

SICK LEAVE

7. Sick Leave Abuse and Operating a Personal Business

The Auditor General's Office was advised by a Division that a City employee was alleged to have taken paid sick days while operating a personal business.

The investigation, that was led by the Division, disclosed that the employee had been working full time at a personal business during the same period they took sick leave. The total value of the sick leave taken was approximately \$17,000.

The employee left employment with the City.

8. Sick Leave Abuse

An anonymous complaint was received through the Fraud and Waste Hotline Program alleging that an employee was misusing their sick days for vacation.

The investigation, which was led by the Division, concluded that the employee inappropriately claimed 18 sick days over a 2 year period for a total loss of approximately \$11,800.

The employee will be suspended for 2 days without pay and the 18 days of inappropriate sick leave will be deducted from the employee's vacation bank.

SUBSIDY CLAIM FRAUD

9. Subsidy Claim Fraud

The Fraud and Waste Hotline receives many allegations annually regarding members of the public and their eligibility for various subsidy programs. The Divisions conduct investigations for each allegation received by the Fraud and Waste Hotline.

In 2016, a Division concluded based on their investigations, that several members of the public received subsidies for which they were not entitled to. The total loss was approximately \$23,000. The City is pursuing recovery in all cases.

For another type of subsidy, the investigation was led by the Division and concluded that the individual received subsidies for which they were not entitled to. The total amount of ineligible overpayment was approximately \$14,500. The City is pursuing recovery.

FALSIFICATION OF RECORDS – WAITLISTS

10. Falsification of Waitlists

The Auditor General's Office was advised that two employees had circumvented business procedures, including the manipulation and falsification of client waitlist data, in order to provide a benefit to certain clients.

The investigation, which was led by the Division, found that client application records were falsified and the Division's procedures were not followed. The investigation determined that both employees could have undermined the public's trust in the City's process and their actions fraudulently provided a priority standing to certain clients.

Employment was terminated for both employees.

INVESTIGATION OF PROCUREMENT PRACTICES OBSTRUCTED

11. Employee Restructured Prior to Completion of Investigation

The Auditor General's Office was advised by a Division that an employee was alleged to have been involved in inappropriate procurement practices.

The matter was referred to management for first line investigation. Management was required to report back to the Auditor General on its findings, following which, the Auditor General would consider further action.

Under the Public Service By-law, effective December 31, 2015, when the Auditor General refers a matter to management to investigate, management must ensure these investigations are appropriately conducted.

The Auditor General's Office provided multiple ongoing reminders to the Division and requested details on the investigation:

- August 2014 – Initial Letter to Division
- December 2014 – Request Update from Division
- May 2015 – Request Update from Division
- June 2015 – Meeting with Division
- February 2016 – Employee Restructured
- April 2016 – Request Update from Division

During the investigation, the employee was terminated by management, without cause, as part of a Divisional Reorganization. The Auditor General's Office was not notified of the pending termination. The Auditor General was unable to effectively complete the investigation.

The Division was advised of the Auditor General's concerns about their approach to the investigation. The Division recognizes the importance of reporting back to the Auditor General and going forward will ensure this occurs.

TIME THEFT

12. Time Theft and Fraudulent Overtime and Mileage Claims

The Auditor General's Office was advised that an employee had not been working their full shift and falsified overtime and mileage claims.

The investigation was led by the Division and concluded that the employee committed time fraud and submitted excessive overtime and fraudulent mileage claims. The total loss to the City was approximately \$4,600.

Employment was terminated.

13. Time Theft

The Auditor General's Office was informed that an employee had not been working their full shift by parking at locations not related to City business for extended periods of time while driving a City vehicle.

The investigation was led by the Division and found that the employee had stopped the City vehicle for extended periods of time on 65 occasions, representing approximately 97 hours of time theft in the year. The total loss to the City was approximately \$2,400.

The employee resigned.

FAVOURITISM IN HIRING

14. Improper Job Competition and Improper Scheduling

The Auditor General's Office received a complaint through the Fraud and Waste Hotline alleging improper hiring, improper scheduling, time theft and improper recording of time. The Auditor General's Office held interviews with the complainant and provided oversight on the Divisional investigations.

The investigation led by the Division concluded that the allegations of time theft and improper recording of time were not substantiated.

A second investigation by the Division concluded that the hiring process showed favouritism and hiring procedures were not followed. The investigation also concluded that scheduling procedures were not properly followed.

Three City employees were suspended and a new competition will be held.

OTHER MATTERS

15. Collection of Outstanding Balances

The Auditor General's Office received a complaint through the Fraud and Waste Hotline alleging that the City has a number of unclaimed balances being held by the Bank of Canada. The unclaimed balances total more than \$275,000. The original complaint regarding this matter was sent to the Division in 2015.

The first line investigation was led by the Division. The Division has been in contact with the Bank of Canada in 2015 and 2016 regarding these amounts. The Division advised that due to the tightening of the rules and procedures to claim the outstanding balances, they have been unable to collect amounts without proper documentation.

When reviewing the Divisional response as part of the oversight role by the Auditor General's Office, it is our view that there are further reasonable steps to be taken with regards to the large balances. This was communicated to the Division and they have agreed to take action.

In addition, the Division is developing a corporate policy and procedure that will include regular divisional review of the Bank of Canada website.

EXHIBIT 3 – COMMUNICATION OF THE HOTLINE PROGRAM

Communication of the Hotline Program is essential to its effectiveness

Operation of the Hotline Program also includes coordinating the marketing and communication of the Hotline Program. Marketing and communicating the positive benefits of the Hotline Program is essential to its effectiveness.

A refresh of the Hotline Program communication strategy and initiatives is planned for 2017.

Communication initiatives have continued in 2016

Communication initiatives in 2016 included:

- information related to Reporting Wrongdoing as per the adoption of the Public Service By-Law was featured as a Monday Morning News general item
- information related to the Fraud and Waste Hotline Annual Report was featured as a Monday Morning News general item
- information related to the Fraud and Waste Hotline is included in the City's new mandatory eLearning on the Public Service By-Law
- the Auditor General held information sessions with more than 600 staff from Transportation Services and Engineering & Construction Services to highlight the results of the Improving the Tendering Process for Paving Contracts audit and reminding staff of the Fraud and Waste Hotline and their responsibility to report wrongdoing
- presented to the Executive Onboarding Program about the Fraud and Waste Hotline
- feature related to the Fraud and Waste Hotline Annual Report in City Insider and City Updates newsletters
- continued display of information on the City's Internet/Intranet sites.