

## Fraud and Waste Hotline Reporting Categories

Harm to People or Potential Harm to People	Concerns related to physical or mental harm or potential harm to employees or others relating to violence, threat, discrimination, or harassment.
Health and Safety, Environment	Items related to the safety of people and the protection of the environment in which they work and live.
Alcohol or Drug Use or Other Substance Abuse	Issues related to alcohol or drug use or other substance abuse.
Theft, Embezzlement, Fraud	Any act of stealing from an organization or individual, by whatever means, and attempts to conceal it.
Unauthorized Use or Misuse of City Property, Information, or Time	Items related to the unauthorized use or misuse of City property, equipment, materials, records, internet or harm or threat of harm to City property, equipment, materials, or internet. This would also include abuse of work time or fraudulent use of sick leave.
Manipulation or Falsification of Any Data	Changes (unauthorized or authorized) made to any data, information, records, reports, contracts, or payment documents possibly to cover mistakes or fraud, improve financial / operating / statistical results or to gain financial advantage or unfair advantage in a contract.
Conflict of Interest or Unethical Conduct	Unethical or dishonest conduct by any person at any level of the organization and any situation or action of an employee that puts them in conflict, or could be perceived as putting them in conflict, with the interests of the organization.
Violation of Laws, Regulations, Policies, Procedures	Violation of any law, rule, or policy set down by an organization, regulatory authority including securities commissions, or any level of government.
Financial Reporting and Accounting	Items related to the accuracy and completeness of financial statements and other financial reporting to the Board of Directors, Board of Governors, or other governing body, and to regulatory bodies or the public (e.g. securities regulators, tax authorities, government departments, annual public reports).
Management / Supervisor	Any issues, concerns or comments related to the level of support received through the actions or inactions of your direct managers and / or supervisors.
Suggestions for Improvement	Suggestions to improve any aspect of the organization including ideas, concerns, or comments related to Municipal Services and Products, Customer Service, and any other suggestions, to aid the attainment of its objectives, or to manage its risks.
Areas for Audit	Any suggestion to audit any area of the organization.