



## Dallas City Council

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### Mayor

*Eric Johnson*

### Mayor Pro Tem

*Adam Medrano*

### Deputy Mayor Pro Tem

*B. Adam McGough*

### Council Members

*Carolyn King Arnold*

*Tennell Atkins*

*Adam Bazaldua*

*Paula Blackmon*

*David Blewitt*

*Jennifer S. Gates*

*Lee M. Kleinman*

*Cara Mendelsohn*

*Omar Narvaez*

*Jaime Resendez*

*Casey Thomas, II*

*Chad West*

## Office of the City Auditor: Fiscal Year 2019 Annual Report

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October 17, 2019

Mark S. Swann  
City Auditor

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## What We Do

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The Office of the City Auditor conducts audits, attestations, and fraud investigations of City departments, offices, agencies, and processes. Also, advisory services can be agreed upon for City Council or City Administration specific requests.

## Our Mission

We collaborate with elected officials and employees to elevate public trust in government by providing objective assurance, investigation, and advisory services.

## Department Goals and Performance Measures

Fiscal Year 2019

For the period of October 1, 2018 through September 30, 2019, the Office goal was to produce 50 deliverables including audits, attestation reports, non-audit service deliverables, investigative reports, and presentations. The original targets included 16 audit or attestation reports as requested, 16 non-audit services, and 18 investigative services performed (investigative reports/accountability actions). In Fiscal Year 2019, the Office of the City Auditor produced the following deliverables:

### Exhibit 1:

#### Office of the City Auditor Deliverables

Type of Deliverable		Targets	Actual
	<b>Performance Audits</b>	<b>16</b>	<b>19</b>
	<b>Non-Audit Services</b>	<b>16</b>	<b>27</b>
	Summary Memo Recap to Mayor and City Council Office	--	1
	Council Request Response	--	12
	Department Assistance	--	5
	Presentations	--	9
	<b>Investigative Services</b>	<b>18</b>	<b>22</b>
	Final Investigative Reports (Mayor, GPFM, City Attorney)	--	1
	Final Investigative Reports (City Manager)	--	0
	Investigative Results to Departments	--	1
	Referral Memo resulting in accountability actions (corrective actions) taken	--	20
<b>Total:</b>		<b>50</b>	<b>68</b>

## Fiscal Year 2020

Going forward into the period of October 1, 2019 through September 30, 2020, the department goals are updated as follows:

- Produce 22 audit or attestation reports.
- Refer or provide an initial response for 95 percent of fraud, waste ,and abuse alerts within three workdays.
- Add value with over 90 percent of audit report recommendations accepted, with 60 percent implemented within 18 months of report issue date.
- Have 80 percent of staff achieve a professional certification (CIA, CPA, CISA, or CFE).
- Focus on our mission by spending 85 percent of available time on assurance, investigation, and advisory projects.
- Develop three government or assurance services subject matter experts within the Office of the City Auditor.
- Identify other entities (external auditors, grant reviewers, federal and state auditors, etc.) that provide assurance service coverage and consolidate their reports on the Office of the City Auditor website.
- Coordinate a local government risk repository through the Association of Local Government Auditors.
- Update the City Council's guidance for the *City Auditor Responsibilities and Administrative Procedures* (City Council Resolution Number 90-4027).

## How We Provide Value

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The reports issued by the Office of the City Auditor are a critical component in the process of evaluating the performance of City internal processes and services provided to citizens and visitors. The reports provide the City Council and City management with information to help them determine if City services are efficient, effective, and equitable as possible.

For example, the following reports generated interest from a variety of stakeholders, and resulting corrective actions were widely publicized (see next page):

## Audit of the Dallas Police Department's Off-Duty Employment Administration

The Office of the City Auditor released the [Audit of the Dallas Police Department's Off-Duty Employment Administration](#) on November 9, 2018. The audit concluded that:

- Dallas Police Department officers do not always comply with the existing internal controls included in General Order 421.00, *Off-Duty Employment*, which establishes the policies and procedures for requesting, approving, and monitoring off-duty employment.
- Internal controls are not adequate to ensure Dallas Police Department officers are not: (1) working excessive hours; (2) performing tasks that do not align with the Dallas Police Department's General Orders; and, (3) working at unapproved times and locations.

During the audit timeframe, the Dallas Police Department allowed for up to 72 hours of off-duty employment in order to help compensate for budgetary constraints and low staffing levels. The audit recommended reducing the amount of hours that officers work per week as well as improving internal controls. The Dallas Police Department agreed to our recommendations and also committed to budget for/request additional staff. As of July 2019, the Dallas Police Department welcomed its largest recruiting class in 28 years and continues to actively recruit and hire new officers.

In addition, on September 18, 2019, a new *Meet and Confer Agreement*<sup>1</sup> was approved by City Council which will remain in effect from October 1, 2019 through September 30, 2022. This updated *Meet and Confer Agreement* adopts a market-based pay philosophy, and explains:

*Striving to maintain a pay structure that is 'market-based' and utilizing the data of the comparable cities<sup>2</sup>...is intended to improve recruitment and retention of Police Officers and Firefighters.*

This updated approach greatly alleviates the incentive the Dallas Police Department previously had to allow officers to work a total of 112 combined regular-duty and off-duty hours, the equivalent of approximately three full-time jobs.

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<sup>1</sup> The *Meet and Confer Agreement* is between the City of Dallas and the Meet and Confer Team consisting of Dallas Black Fire Fighters Association, Dallas Hispanic Fire Fighters Association, Dallas Fire Fighters Association, Black Police Association of Greater Dallas, National Latino Law Enforcement Organization, and Dallas Police Association.

<sup>2</sup> Comparable cities include Allen, Arlington, Austin, Carrollton, Denton, Fort Worth, Frisco, Garland, Grand Prairie, Houston, Irving, Lewisville, McKinney, Mesquite, Plano, Richardson, and San Antonio.

## Audit of VisitDallas

The Office of the City Auditor released the [Audit of VisitDallas](#) on January 4, 2019. This audit was important given the dollar amount of the contracts involved and the significance of the marketing, sales, and service VisitDallas provides on behalf of the City.

The VisitDallas audit identified 18 recommendations to enhance controls over contract reporting/monitoring transparency, performance measures accountability, and expenditure controls. During Fiscal Years 2013 through 2017, VisitDallas received approximately \$146 million in Hotel Occupancy Tax and Dallas Tourism Public Improvement District assessment funds through City contracts. The City has service contracts with VisitDallas of approximately: \$15.6 million annually of Hotel Occupancy Tax revenue; and, \$13.5 million annually of Dallas Tourism Public Improvement District revenue. Together these account for approximately 81 percent of VisitDallas' total revenues.

At the February 19, 2019 Government Performance and Financial Management Committee and the May 15, 2019 City Council Briefing, Convention and Event Services, the Office of Economic Development and VisitDallas reported corrective actions and next steps including coordination with the City Attorney's Office to execute an amended and restated contract as well as renewal and procurement options for the contract. According to the briefing, a VisitDallas Audit/Governance Task Force and VisitDallas Governance Committee was formed.

## Summary of Investigative Reports Closed in Fiscal Year 2018

On January 23, 2019, the Investigations Team issued a [report](#) summarizing results of all Fiscal Year 2018 investigations pertaining to any "*apparent violations of law or apparent instances of misfeasance or nonfeasance by a City officer or employee*" in accordance with [Council Resolution 90-4027](#). The report included sustained allegations relating to:

- Theft of cash by Dallas Public Library employee, Shameka Griffith, Customer Service Representative.
- Criminal trespass by Building Services Department employees: Jeffrey Landsbaum, Alan Ramos, and Nicholas Smith.
- Engaging in an organized criminal activity – theft of City property and tampering with a government record by various Building Services Department employees.

The Dallas Public Library and the Building Services Department initiated several corrective actions including implementing additional internal controls and/or increased oversight of employee activities in order to prevent or detect similar criminal activities in the future.

## Accountability and the Reporting Process

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The Office of the City Auditor reports directly to City Council. The City Council appoints the City Auditor, and is responsible to ensure that the Office of the City Auditor is an independent audit function.

During the audit process, the Office of the City Auditor works closely with departments, directors, and City management to obtain documentation and verify processes. In our reports, each statement is supported by documentation, and our resulting recommendations are communicated to the appropriate department directors and the City Manager prior to the release of each report.

The City Manager takes responsibility for the implementation of recommendations, and has directed certain staff to act as liaisons between our Office and City departments in determining management's response and action plan(s) for the recommendations issued.

## Get to Know Our Office

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The Office of the City Auditor is comprised of a diverse and accomplished group of people. The Management Team includes the City Auditor, three Audit Managers, an Investigations Manager, and our Office Manager. A total of 13 Assistant City Auditors report to the Management Team. Additionally, we anticipate filling 5 vacancies in the coming Fiscal Year 2020.

### Exhibit 2:

#### Staff Composition Overview

Staff Composition Highlights	
Staff Tenure with Office	
Under Two Years	42%
Two to Five Years	37%
Six to Ten Years	5%
More than Ten Years	16%
Staff Years of Professional Experience	
Two to Five Years	0%
Six to Ten Years	5%
Eleven to 20 Years	48%
More than 20 Years	47%

## Staff Composition Highlights

Education*	
Some College, No Degree	5%
Bachelor's Degree	95%
Master's Degree	68%
Doctor of Jurisprudence	5%
Professional Certifications/Designations*	
Certified Public Accountant (CPA)	32%
Certified Internal Auditor (CIA)	37%
Certified Information System Auditor (CISA)	25%
Certified Fraud Examiner (CFE)	15%
Licensed Attorney	5%
Other Certifications	15%

\*Percentages will not add up to 100% percent as staff may have more than one type of degree or more than one type of professional designation.

Office	Dallas – Fort Worth – Arlington Metropolitan Area		Dallas, Texas
Gender			
Male	47%	49%	49%
Female	53%	51%	51%
Ethnicity			
Non-Hispanic White	63%	46%	29%
Non-Hispanic Black	11%	15%	24%
Hispanic	11%	29%	42%
Race - Other	15%	10%	5%

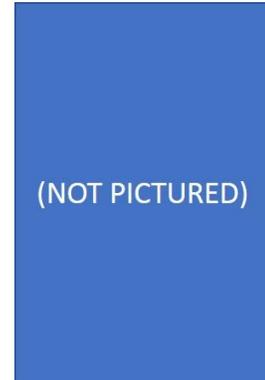
**Sources:** Office of the City Auditor and [censusreporter.org](http://censusreporter.org)

## Staff Changes

### Welcome! New Staff



Mark S. Swann, City Auditor



Kimberly Robertaccio,  
Assistant City Auditor III

### Congratulations! Promotion



Rory Galter, Audit Manager

### Thank You For Your Service!



Craig D. Kinton, City Auditor  
(Retired with 12 years of service)



Carol A. Smith, Interim City Auditor  
(Retired with 12 years of service)



Theresa Hampden, Interim  
First Assistant City Auditor  
(Retired with 29 years of service)

Thank You For Your Service! (continued...)



Thandee Kywe, Interim  
Quality Control Manager  
(13 years of service)



Robert Rubel, Audit Manager  
(6 years of service)



Richard Siu,  
Assistant City Auditor III  
(6 years of service)



Andrew Yates,  
Assistant City Auditor III  
(2 years of service)



Edward Sulkin,  
Assistant City Auditor II  
(1 year of service)

## Accomplishments

### Association of Local Government Auditors Regional Conference

Our Office hosted a local Association of Local Government Auditors Conference in February of 2019. This training allowed the Office to provide up to 16 hours of low-cost continuing professional education (CPE) training for auditors from our office and across the region. Sixteen hours is equivalent to 40 percent of the 40 CPE hours each auditor is required to receive annually by Government Auditing Standards. In addition to providing a low-cost option for CPEs, this training allowed our Office opportunities to:

- Coordinate with the Department of Park and Recreation for the use of space at the Nash-Davis Recreation Center.

- Work with the following City personnel who educated us about their roles in their respective departments and demonstrated the positive impact audit can achieve for City management as we work together to address areas of risk:
  - Ms. Jennifer H. Scripps, Director – Office of Arts and Culture
  - Mr. Michael Barrett, Disaster Recovery Manager – Department of Information and Technology Services
  - Mr. Karl Martin, Senior IT Manager – Department of Information and Technology Services
  - Mr. Kevin Oden, Assistant Emergency Manager Coordinator – Office of Emergency Management

### Peer Review

In July of 2019, the Office was evaluated by a peer review panel from the Association of Local Government Auditors for the period of May 1, 2016 through April 30, 2019. It was determined that *"the City of Dallas Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements..."*

In particular, our Office was commended for:

- Well organized work papers and documentation of audit procedures in TeamMate, an audit project management software.
- Qualified audit staff with diverse experience and skills maintained through training.
- Use of additional data analysis software, IDEA, to enhance audit quality.
- Comprehensive policies and procedures that incorporate Generally Accepted Government Auditing Standards.

### Notable Accomplishments by Office Staff

**Two Auditors** earned professional designations:

- Lee Chiang – Certified Information Systems Auditor (CISA).  
Mr. Chiang's prior designations include: Certified Internal Auditor (CIA) and Certified ACL Data Analyst (ACDA).
- Mamatha Sparks – Certified in Risk and Information Systems Control (CRISC).  
Ms. Sparks' prior designations include: Certified Internal Auditor (CIA) and Certified Information Systems Auditor (CISA).

**Seven Auditors** began work toward earning a professional designation:

- Enrique J. Fuentes, Holly Hart, Yzalida Hiley, Frank Mayhew, and Kimberly Bernsen Williams are pursuing Certified Internal Auditor (CIA) designations.
- Daniel Genz and Laura Miller are pursuing Certified Fraud Examiner (CFE) designations.

**One Auditor** began an Executive MBA program:

- Bob Smith began the Executive MBA program at the University of Texas at Dallas and was recognized with the Springate Cup for merit within the Executive MBA program.

**Six Auditors** presented at a various regional trainings/conferences:

- Thandee Kywe
  - October 22, 2018 – conducted a professional development presentation for the Association of Government Accountants, Central Arkansas Chapter.
  - October 25, 2018 – conducted a professional development presentation for the Association of Government Accountants, Dallas Chapter.
  - May 16, 2019 – conducted a professional development presentation for the Association of Government Accountants, Dallas Chapter.
- Daniel Genz and Holly Hart
  - October 25, 2018 – presented at the Association of Government Accountants, Dallas Chapter regarding the *Audit of Homeless Response System Effectiveness (Report No. A18-004)*.
- Frank Mayhew
  - February 27, 2019 – Guest Speaker at a University of North Texas Professional Accounting Student Society event.
- Carol Smith and Mamatha Sparks
  - February 15, 2019 – conducted a *Panel Discussion on Emergency Management* at the Association of Local Government Auditors' Regional Conference, hosted by the City of Dallas' Office of the City Auditor.

- Mamatha Sparks
  - February 15, 2019 – presented *Cybersecurity* at the Association of Local Government Auditors' Regional Conference, hosted by the City of Dallas' Office of the City Auditor.
  - May 16, 2019 – presented *Cybersecurity (Be in the Know)* for the Association of Government Accountants, Dallas Chapter.

**Two Auditors** participated in a peer review panel of another audit shop:

- Bob Smith participated in the Orange County Transportation Authority Internal Audit Department Peer Review.
- Mark Swann participated in the Port of Seattle Internal Audit Department Peer Review.

**Three Auditors** volunteered to participate in the City of Dallas' Values Ambassadors Program, representing the Office of the City Auditor:

- Holly Hart
- Frank Mayhew
- Julia Webb-Carter

## Summary of Investigative Services

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During the third and fourth quarters, a total of 72 complaints were received and 116 complaints were closed (see breakdown per quarter in [Exhibit 3](#) on page 12). Of the closed complaints,

- 72 were investigated and closed by the Office of the City Auditor resulting in 14 substantiated complaints, of which:
  - 12 led to accountability actions, such as:
    - Updating department procedures or implementing additional controls.
    - Issuance of a Notice of Violation.
    - Filing of criminal charges.
    - Verbal and/or written reprimands to employees.
    - Issuance of appropriate refunds.

- One unsubstantiated complaint prompted a department to implement an accountability action as well. Additional monitoring was instituted to prevent any potential occurrence of the fraud, waste, or abuse alleged in the complaint.
- The remaining 44 complaints were closed but not investigated, as seven were not related to the City; 11 were referred to a department for any action deemed necessary; 10 were too vague to investigate; 14 were outside of the Office of the City Auditor's purview, and, two were duplicates of another complaint that was already substantiated with accountability actions in place.

**Exhibit 3:**

Investigative Services October 2018 to September 2019

Fraud, Waste, and Abuse Hotline Alerts		
	Received	Closed
First Quarter – October 2018 to December 2018	38	83
Second Quarter – January 2019 to March 2019	48	20
Third Quarter – April 2019 to June 2019	34	77
Fourth Quarter – July 2019 to September 2019	37	39
<b>Total:</b>	<b>157</b>	<b>219*</b>

\* This amount exceeds the number of complaints received as there were several pending cases open at the start of Fiscal Year 2019.

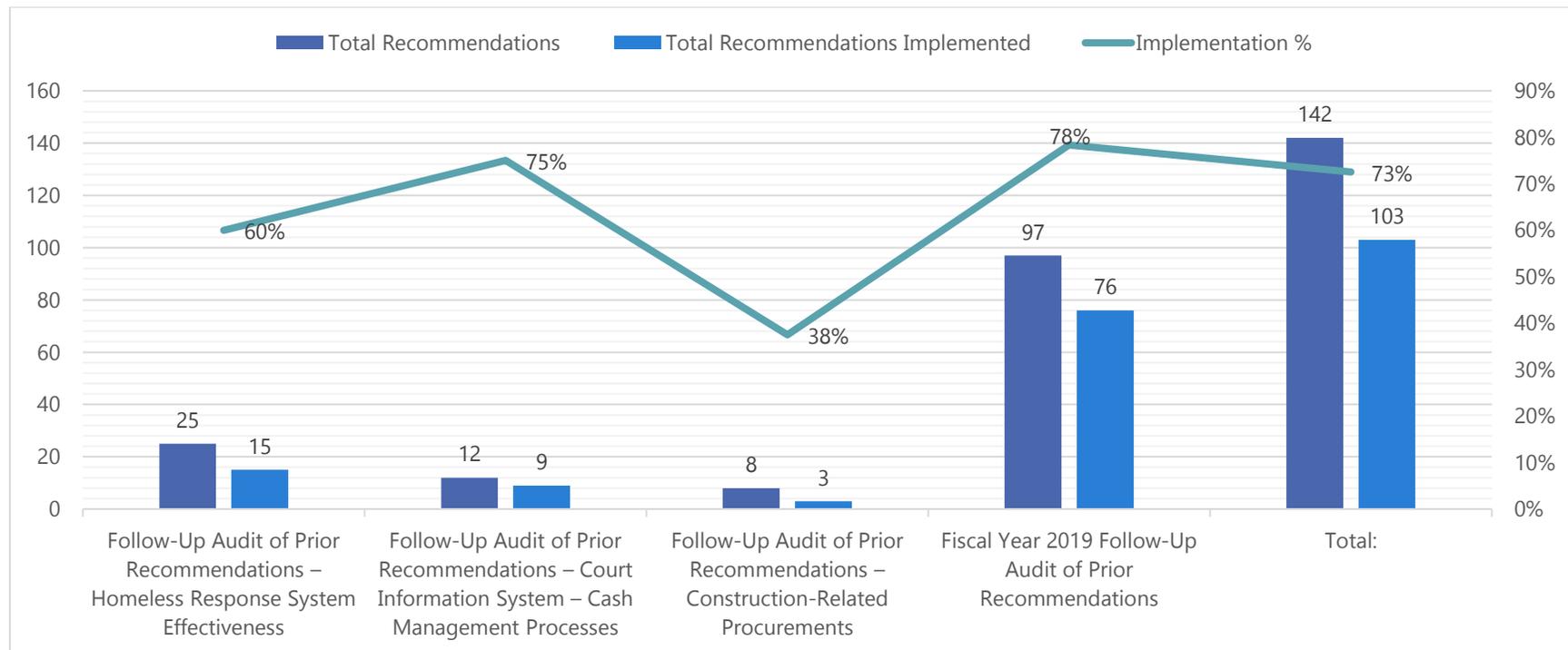
## Summary of Performance Audit Projects

### Follow-Up Report Results

For Fiscal Year 2019, the Office of the City Auditor followed-up on the recommendations that City management agreed to implement by the cut-off date of September 30, 2018. The Office issued four public follow-up reports and one confidential limited use follow-up report. Publicly, the Office reported the results of 142 recommendations from 14 previously issued audit reports that City management agreed to implement by the September 30, 2018 cut-off. Of these, 103, or 73 percent, were implemented. This is a significant improvement over previous years.

#### Exhibit 4:

Audit Recommendation Implementation Rates for Fiscal Year 2019



## Projects Overview

Exhibit 5 (below) provides an overview of management's agreement to recommendations for reports released, and Exhibit 6 (on page 17) shows the current project status for pending and upcoming audit engagements.

### Exhibit 5:

#### City Managements' Agreement to Implement Audit Recommendations

Quarter Issued	#	Audit Plan Year October 2018 to September 2019	No. Recommendations	No. Management Agreed to Implement	Agreement %
1	1	 Audit of Dallas Police Department's Off-Duty Employment Program	17*	17*	100%
	2	 Audit of Surveillance Camera Oversight	2*	0	0%
	3	 Audit of MuniServices, LLC Contract - Summary of Sales/Use Tax Receipts and Associated Fees	0	N/A	---
	4	 Audit of TexasCityServices, LLC Contract Related to the Verification of Sales/Use Tax Receipts and Associated Fees	0	N/A	---
	5	 Audit of Business Partners Oversight – Department of Park and Recreation	26*	22*	85%

\* Includes sub-recommendations counted separately for follow-up purposes. Footnote is not repeated on the subsequent page. Same status applies to all numbers marked with a red asterisk.

Quarter Issued	#	Audit Plan Year October 2018 to September 2019	No. Recommendations	No. Management Agreed to Implement	Agreement %
2	6	 Audit of VisitDallas	26*	17*	65%
	7	 Special Audit of the Accounts of Former City Attorney, Larry Casto	1	1	100%
	8	 Special Audit of the Accounts of Former City Council Member, Dwaine R. Caraway	10*	10*	100%
	9	 Audit of the Department of Dallas Water Utilities' Water Quality and Safety, Testing, and Monitoring	8*	8*	100%
	10	 <b>Confidential Limited Use Report:</b> Audit of the Department of Dallas Water Utilities' Water Quality and Safety, Testing, and Monitoring	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL
	11	 Audit of Business Partner Oversight for White Rock Boathouse, Inc.	16*	16*	100%
3	12	 Follow-Up of Prior Audit Recommendations - Homeless Response System Effectiveness	0	N/A	---
	13	 Follow-Up of Prior Audit Recommendations – Court Information System – Cash Management Collections Processes	0	N/A	---

See Reports Issued in Quarter 4 on the following page.

Quarter Issued	#	Audit Plan Year October 2018 to September 2019	No. Recommendations	No. Management Agreed to Implement	Agreement %
4	14	 Follow-Up of Prior Audit Recommendations: Construction-Related Procurements	0	N/A	---
	15	 <b>Confidential Limited Use Report:</b> Follow-Up Audit of Special Collections Operations	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL
	16	 Fiscal Year 2019 Audit Follow-Up of Prior Audit Recommendations	0	N/A	---
	17	 Audit of the Management of the City's Surplus Real Properties	9	9	100%
	18	 Audit of Proposed Budget Revenues Included in the Fiscal Year 2019-20 Proposed Annual Budget	0	N/A	---
	19	 <b>Confidential Report:</b> Security and Safety Protocols for Large Venues Owned or Managed by the City	CONFIDENTIAL	CONFIDENTIAL	CONFIDENTIAL
<b>Running Total (Q1 – Q4):</b>			<b>115</b>	<b>100</b>	<b>87%</b>
Includes only <b>publicly issued</b> recommendations for audits numbered 1 through 19					

**Exhibit 6:**

Audit Reporting Updates

#	Audit Plan Year October 2018 to September 2019	Planning	Field-work	Report	Report Phase	
					Draft	Final
<b>Engagements In-Progress</b>						
20	Dallas Police Department's Complaint Process			✓	Aug-19	Nov-19
21	City of Dallas' Purchasing and Travel Cards – Office of Procurement			✓	Sep-19	Nov-19
22-28	Special Audit of the Accounts of the Former Mayor and City Council Members		✓		Oct-19	Nov -19
29	Office of Community Care Community Centers <a href="#">Management Requested Addition</a>		✓		Oct-19	Nov-19
30	Security of Online Payments – Multiple Departments		✓		Oct-19	Dec-19
31	Open Records Request Process – City Secretary's Office		✓		Oct-19	Dec-19
32	Department of Park and Recreation Maintenance and Safety		✓		Oct-19	Dec-19
33	Police Property and Evidence – Dallas Police Department	✓			Dec-19	Jan-20
34	Facility Planning – Dallas Library		✓		Dec-19	Feb -20
35	Taxicab and Transportation Network – Department of Transportation	✓			Apr-20	May-20
36	Franchise Fees Reviews ( <i>Ongoing</i> )		✓			Periodic
37	Sales and Use Tax Compliance Review ( <i>Ongoing</i> )		✓			Periodic

## Audit Plan Changes

Approved Audit Plans allow the City Auditor to make additions to, deletions from, or other changes to the plan(s) when deemed necessary upon written notification to the City Council. Accordingly, the Office of the City Auditor is providing notification of the deletion of the following three audits originally included in the Fiscal Year 2019 Audit Plan (see highlights in Exhibit 7 below): (1) Business Partner Oversight of Texas Horse Park; (2) Inventory Management – Building Services Department; and, (3) Department of Code Compliance Enforcement. The risks associated with these audits will be re-evaluated and may be re-considered for inclusion in future audit plans.

### Exhibit 7:

#### Cancellations/On-Hold Status of Projects

Original Assigned Audit Plan Year*	Quarter Status-Change Notification Issued	Project	Status: Canceled	Moved to Another Audit Plan Year? Y/N
2018	Q2, 2019	Economic Development Programs and Incentives	Canceled	Y (Moved to 2020)
2018	Q3, 2019	Monthly Bank Reconciliations	Canceled	N
2018	Q3, 2019	Information Technology Process	Canceled	N
2018	Q3, 2019	Performance Measurement Process	Canceled	N
2019	Q3, 2019	Information Technology Security Violations Reporting	Canceled	N
2019	Q3, 2019	Department of Fire-Rescue Occupational Safety and Health Program	Canceled	N
2019	Q3, 2019	Hotel Occupancy Tax	Canceled	N
2019	Q1, 2020	Business Partner Oversight of Texas Horse Park	Canceled	N
2019	Q1, 2020	Inventory Management – Building Services Department	Canceled	N
2019	Q1, 2020	Department of Code Compliance Enforcement	Canceled	N

**\*Note:** The Audit Plan Year corresponds to a Fiscal Year, not a Calendar Year. Dates for Audit Plan Year 2018 are October 2017 through September 2018; Likewise, dates for Audit Plan Year 2019 are October 2018 through September 2019.

**Location**

1500 Marilla Street, Room 2FN  
Dallas, TX 75201

**Telephone**

214-670-3223

**Email**

[mark.swann@dallascityhall.com](mailto:mark.swann@dallascityhall.com)

**Website**

<https://dallascityhall.com/departments/auditor>

**Fraud, Waste, and Abuse Hotline**

To report fraud, waste, or abuse call the toll-free hotline at 877-860-1061 or submit through a [confidential web-based report](#).

**Annual Report Notification**

The *Fiscal Year 2019 Annual Report* is not an audit report, and does not adhere to generally accepted government auditing standards.

