

**2012 Annual Report  
Audit Hotline and Audit Activity  
Related to Fraud, Waste and Abuse**

**February 2013**

**Milwaukee County Office of the Comptroller  
Audit Services Division**

**Scott B. Manske  
Milwaukee County Comptroller**



**Jerome J. Heer, Director of Audits  
Douglas C. Jenkins, Deputy Director of Audits**

**Investigative Team:  
James Felde, CPA, CFE**

**Administrative Support Team:  
Cheryl Hosp**



Office of the Comptroller  
Audit Services Division

# Milwaukee County

Jerome J. Heer  
Douglas C. Jenkins

- Director of Audits
- Deputy Director of Audits

February 25, 2013

To the Honorable Chairwoman  
of the Board of Supervisors  
of the County of Milwaukee

We have completed an annual report concerning operation of the Audit Hotline and other related audit activities undertaken by the Office of the Comptroller's Audit Services Division during 2012.

The attached report includes a statistical summary of these activities, as well as a brief narrative that describes the nature of various categories of cases resolved during the year. In addition, some of the more interesting cases closed during 2012 are presented in greater detail. Direct savings to taxpayers of Milwaukee County and other jurisdictions attributed to Audit Hotline and audit activity related to fraud, waste and abuse in 2012 totaled \$74,106. In addition, we experienced continued success from our proactive procedures to reduce the number of unauthorized electronic banking transactions perpetrated on County accounts.

You will note from the 2012 case highlights that the nature of alleged improprieties presented to the Audit Services Division for investigation has remained complex and continue to involve inter-agency cooperation with numerous governmental entities. As the Audit Services Division begins its 20th year of operating the Hotline, the experience gained from working cooperatively with County departments, the District Attorney's Office, the Office of the Sheriff and other law enforcement agencies has improved the effectiveness of our efforts to combat waste, fraud and abuse in Milwaukee County government. We believe the attached report demonstrates the value of the department's activities in this regard.

Please refer this report to the Committee on Finance, Personnel and Audit.

Jerome J. Heer  
Director of Audits

JJH/DCJ/cah

Attachment

cc: Scott Manske, Milwaukee County Comptroller  
Milwaukee County Board of Supervisors  
Chris Abele, Milwaukee County Executive  
Amber Maureen, Chief of Staff, County Executive's Office  
Kelly Bablitch, Chief of Staff, Milwaukee County Board  
Don Tyler, Director, Department of Administrative Services  
Stephen Cady, Fiscal and Budget Analyst, County Board Staff  
Carol Mueller, Chief Committee Clerk, County Board Staff

**2012 Annual Report  
Audit Hotline and Audit Activity  
Related to Fraud, Waste and Abuse**

**Background**

The Milwaukee County Board of Supervisors approved the establishment of an Audit Hotline on September 23, 1993. The Hotline was created for concerned citizens and other interested individuals to report suspected instances of fraud, waste or abuse in County government. Callers are not required to identify themselves and, if they wish, may remain anonymous.

A County Board Resolution (File No. 95-210) directs the Audit Services Division of the Office of the Comptroller to submit annual reports on Hotline activities to the Committee on Finance, Personnel and Audit. This report provides a statistical summary of Hotline and other related audit activity during the past year, a description of various categories of resolved cases, as well as details of selected cases closed during 2012. Direct savings attributed to Audit Hotline and audit activity related to fraud, waste and abuse in 2012 totaled \$74,106.

**Statistical Summary**

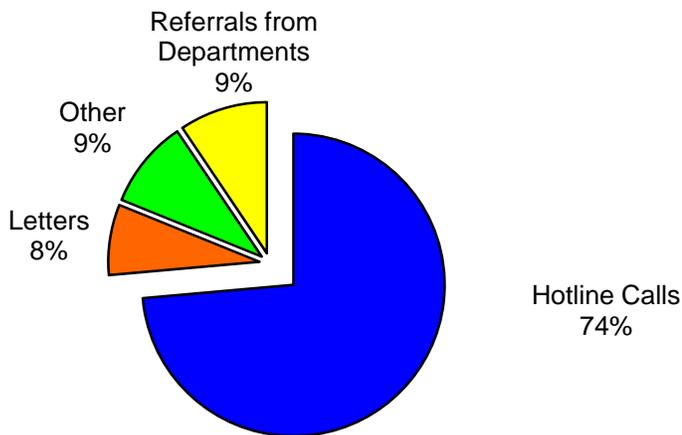
The Audit Services Division received 53 contacts concerning allegations of fraud, waste or abuse in 2012. These contacts are categorized by source in **Table 1**.

**Table 1  
2012 Allegations of Fraud, Waste or Abuse  
Source of Contact**

Hotline Calls	39
Referrals from Departments	5
Letters	4
Other	5
<b>Total</b>	<b>53</b>

This same information is presented graphically as **Figure 1**.

**2012 Allegations of Fraud, Waste or Abuse  
Source of Contact**



Cases Opened

Cases opened in 2012 concerned allegations of individuals receiving benefits to which they were not entitled, employee fraud or misconduct, and waste or inefficiencies, among others. When allegations involve issues beyond the jurisdiction of County government, they are referred to appropriate non-County agencies. All allegations of Wisconsin Works (W-2) fraud are referred to the State of Wisconsin Department of Children and Families' Fraud Hotline to avoid duplication.

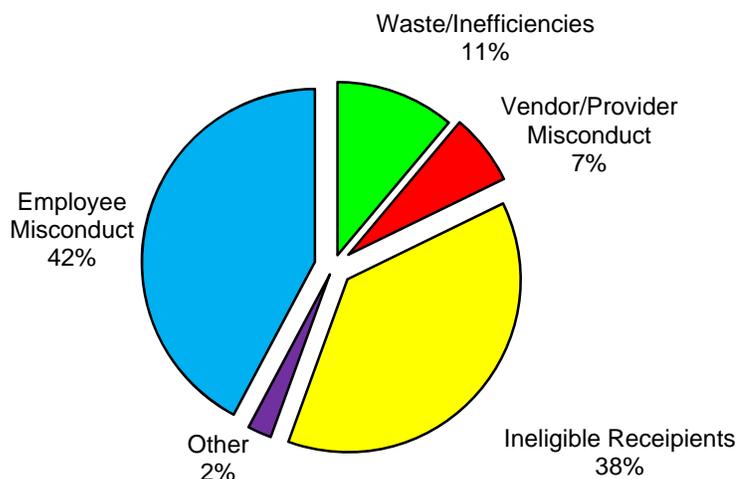
**Table 2** identifies, by complaint type, Hotline cases opened in 2012.

**Table 2  
2012 Cases Opened  
Type of Allegation**

Employee Misconduct	19
Ineligible Recipients	17
Waste/Inefficiencies	5
Vendor/Provider Misconduct	3
Other	1
<b>Total</b>	<b>45</b>

This same information is presented graphically as **Figure 2**.

## 2012 Cases Opened Type of Allegation



### Cases Closed

During 2012, 44 cases were closed for a variety of reasons. Of these, three cases were opened in 2011, while the remaining 41 were opened during 2012. As of year-end 2012, four cases remained active.

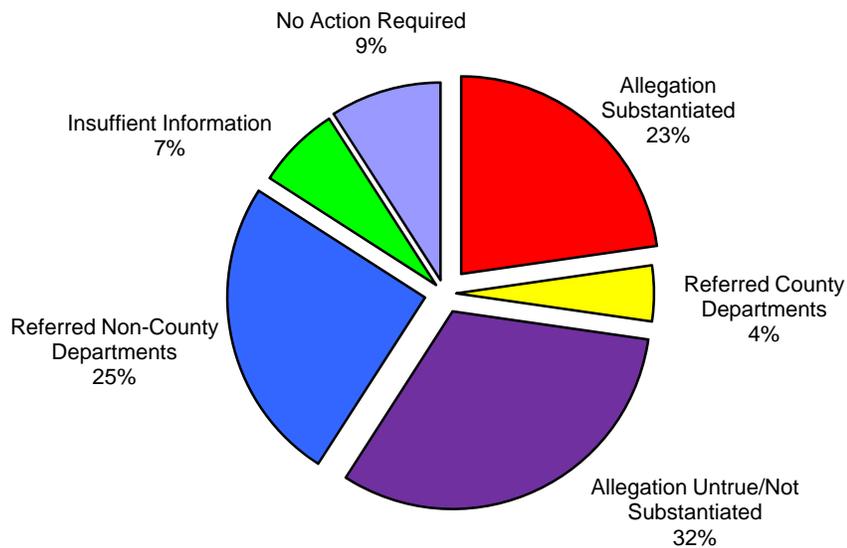
**Table 3** categorizes the 44 cases closed in 2012. Ten cases were closed because the allegations were determined to be either correct or substantially correct, and corrective measures were either implemented or in the process of being implemented. Fourteen cases were determined to be either incorrect allegations or we were unable to substantiate the allegation. Of the remaining 20 cases closed in 2012, 11 were referred to a non-County agency; there was no action required in four cases; there was insufficient information provided to reach any conclusion in three cases; and two cases were referred to a County department for additional review and action.

**Table 3  
2012 Cases Closed  
Reason for Closing**

Allegation Untrue/Not Substantiated	14
Referred to Non-County Agency	11
Allegation Substantiated	10
No Action Required	4
Insufficient Information	3
Referred to County Department	2
<b>Total</b>	<b>44</b>

This same information is presented graphically as **Figure 3**.

**2012 Cases Closed  
Reason for Closing**



**Case Highlights**

Following are descriptions of some of the more interesting cases closed during 2012. The diverse nature of these cases demonstrates the value Countywide of maintaining the Audit Hotline.

Targeted Case Management Supervisor

In this case, we received a call that a Targeted Case Management Supervisor was falsifying her mileage reimbursement reports and visiting various yard sales and auctions during normal work hours.

We obtained and examined copies of the supervisor's automobile mileage voucher reports used to reimburse workers for transportation costs associated with work-related home visits. While case workers that reported to the supervisor used client initials on the forms to indicate the subject of the home visit, the supervisor used the non-specific abbreviation 'HV' (home visit). Since addresses are not recorded, we were not able to verify the actual mileage between the supervisor's office location at the Behavioral Health Division (BHD) and the clients' homes for visits that were claimed.

We then determined that if a home visit did occur, there should be both a progress note recorded in the client file and a corresponding billing record. We obtained a Targeted Case Management billing report and compared the number of home visits reported on the supervisor's automobile mileage vouchers to the home visits billed. While 298 home visits were reported on the automobile mileage vouchers, only 174 home visits were billed. It appeared that either the supervisor had padded her automobile mileage reimbursements or was negligent in billing the home visits. However, we were informed that the supervisor was historically a number of months tardy in inputting information in BHD's billing system.

Since the gap in billing could be attributed to a backlog in entering data, our next approach was to obtain all of the supervisor's case files to compare progress note entries to the home visits reported on the automobile mileage vouchers. BHD policy required progress notes to be entered within 24 hours of service. We were informed that all of the clients' medical records assigned to the supervisor were locked in the supervisor's office, rather than filed in a central filing area.

We noted that one the clients assigned to the supervisor had passed away several months earlier and requested the case file from the BHD Medical Records unit. However, the medical record had not been returned to the unit. The Medical Records Administrator repeatedly requested that the supervisor return the medical record, to no avail. Subsequently, we arranged with a BHD administrator an unannounced meeting with the supervisor during a weekly Targeted Case Management operations meeting in March 2011.

The supervisor was ordered to produce all assigned client case files. According to BHD records, 10 client case files were assigned to the supervisor. Of the 10 case files:

- Two case files did not contain any documentation related to services provided by the supervisor.

- Five case files contained documentation related to services provided by the supervisor on dates ranging from 2006 to 2010.
- The supervisor was unable to produce three case files.

The Supervisor stated that additional documentation was scattered throughout the office and it would take time to gather all of the documentation because the office was so disorganized. The supervisor was instructed to gather all the documentation in the office and submit it by the close of the next business day. The supervisor was able to locate progress notes for four of the files, as follows:

- Progress notes with dates ranging from March 19, 2001 through February 15, 2011 for one case file.
- Progress notes with dates ranging from October 6, 2010 through March 23, 2011 for another case file.
- Progress notes with dates ranging from January 17, 2008 through March 16, 2011 for another case file.
- Progress notes with dates ranging from January 4, 2008 through February 21, 2011 for another case file.

Upon submission of the documentation, BHD management allowed the supervisor to use two weeks of vacation and ultimately suspended the supervisor without pay pending a Personnel Review Board hearing.

The following day the Medical Records Director began the process of sorting through numerous boxes, files, loose documents and debris to locate potential important documentation related to various clients files. The process was tedious and took over a week to complete but the Medical Records Director discovered the following:

- Term life insurance application and certificate of insurance for a BHD client naming the supervisor as a co-beneficiary.
- Death Certificate for one of the supervisor's former clients. An Incident/ Risk Management report was not filed. In addition, the supervisor could not locate this client's case file.
- Four Incident/Risk Management Reports, one reported an allegation of rape of a Targeted Case Management client at a community provider location. None of the reports were processed according to BHD procedures.
- Numerous boxes of blank checks and duplicate check copies from various financial banks belonging to various Targeted Case Management clients. Numerous checks were made out

to the supervisor. The supervisor was not officially designated as a payee representative by the Social Security Administration.

- Numerous filled bottles of medications (psychotropics and narcotics) for multiple clients. A total of more than 100 prescription bottles were found in the office.

All of the above violated various State of Wisconsin Administrative Code regulations, BHD policies, Milwaukee County Ordinances and/or Civil Service Rules.

Once the documentation contained in the supervisor's office was identified and compiled, we compared the progress notes to billed services related to three of the supervisor's Targeted Case Management clients. We identified 181 instances in which there were no supporting progress notes for services billed from January 2006 through November 2010. Again, these discrepancies violated BHD policies and the State of Wisconsin Administrative Code as well as a potential loss of revenue.

Upon the supervisor's suspension without pay in April 2011, a hearing before the Personnel Review Board was scheduled for September 2011. The attorney representing the supervisor was granted a postponement until November 2011 and then subsequently was granted two additional postponements. In April 2012, the supervisor became eligible to retire and did so prior to her next scheduled PRB hearing.

#### Vendor Overpayments

We were contacted by a former employee of a vendor that provided employment training and placement services as well as life skills training to youth, ages 14 to 18, for the Milwaukee County's Wraparound program. The vendor was compensated based on quarter-hour units for services rendered.

Our review included the following tasks:

- Met with Wraparound Quality Assurance review staff regarding concerns related to the supporting documentation associated with the vendor's billings to Wraparound.
- Interviewed four of the vendor's former employees regarding billing procedures for services provided to Wraparound clients.
- Interviewed the vendor's owner and current staff regarding billing procedures for services provided to Wraparound clients.
- Obtained electronic files of the vendor's individual staff activity logs (Timesheets/Billing Grids) and Master Grids used to prepare billings entered into Synthesis, the web-based billing system used by the Wraparound program.
- Reconciled the Master Grids with Synthesis billing entries to verify that Master Grid detail matched actual vendor's billings to the Wraparound program.

- Compared the vendor's Master Grid detail to individual staff Timesheets/Billing Grids to identify and quantify discrepancies.
- Reviewed the vendor's individual staff Timesheets/Billing Grids to identify and quantify instances of billing the same service hour(s) under multiple Wraparound clients.
- Provided a draft version of our findings for the vendor's review and made minor adjustments based on items identified by the vendor.

Based on the above tasks, we identified \$41, 281 in billing discrepancies that included the following:

- Hours billed but not supported by individual Timesheets/Billing Grids - 176 hours = \$6,656
- Hours billed in excess of hours recorded on individual Timesheets/Billing Grids - 348 hours = \$12,919
- Same hours billed under multiple client names - 654 hours = \$24,832
- Hours not billed but supported by individual Timesheets/Billing Grids – 82 hours = \$3,126

The \$3,126 was offset against the amounts disallowed.

Because of the frequency and consistent nature of the billings in excess of supporting detailed time records, we concluded that the vendor's billings to the Wraparound program in 2009 and 2010 indicated a pattern that is not consistent with individual human error. Therefore, we recommended that Wraparound program management recover the \$40,000 from the vendor and take the appropriate administrative action. The Wraparound program subsequently suspended the vendor from the program.

In addition, we referred our findings to the District Attorney's Office. That office is currently conducting its own investigation of the matter.

### Past Work History

We received a call that a Highway Maintenance Worker 1 was hired in October 2012. The caller indicated the individual had previously worked as a temporary Highway Maintenance Worker 1 in 2004 and 2005 and, according to the caller, in a two-month period, was involved in three accidents. The caller also alleged that the individual was caught sleeping in February 2005 and was subsequently terminated. In addition, the caller stated that the individual was a cousin of a Highway Maintenance Supervisor.

We reviewed the work history of the Highway Maintenance Worker with Milwaukee County and noted the following:

<u>Date Hired</u>	<u>Date Terminated</u>	<u>Position</u>
02/01/1999	02/10/1999	Airport Maintenance Worker Assistant-Separated During Probation Period
05/04/1999	10/16/1999	Park Worker 3 Seasonal
01/07/2003	03/25/2003	Airport Maintenance Worker-Temporary Appt.
06/13/2003	07/27/2004	Park Worker 3 Seasonal-Separated During Probation Period
11/01/2004	02/17/2005	Highway Maintenance Worker-Temporary Appt. – three vehicle accidents and found sleeping on the job
06/01/2005	09/26/2005	Zoo Worker 3 Seasonal-Separated During Probation Period
07/03/2006	08/21/2006	Park Worker 3 Seasonal
10/01/2012		Highway Maintenance Worker 1

We also obtained copies of the three vehicle accident reports from Fleet Maintenance.

We provided the findings of our review to Human Resources administration and the Highway Maintenance Worker was terminated during his probationary period.

#### Rent Assistance

Tips relating to the Federal Section 8 Housing Choice Voucher Program (Rent Assistance) continue to account for a relatively high percentage of the allegations reported to the Hotline. For the four-year period 2008 through 2011, Rent Assistance tips accounted for 37% of all Hotline tips.

In 2012, a total of 15 tips received (28% of the total) related to Rent Assistance. Seven of the tips were referred to the City of Milwaukee's Fraud Hotline, as the names of the participants and addresses provided were not in Milwaukee County's program.

Milwaukee County's Rent Assistance Program provides rent and utility subsidies based on a participant's income and family size. The Hotline tips relating to the program in 2012 consisted primarily of allegations that participants have not reported all of their income, or that they have not disclosed a change in the household makeup (other individuals are now residing in the residence).

We were able to substantiate two of the allegations received. The program violations included the following:

- In one case, the caller stated his father resided at the program participant's residence with the son's brother and that his mother lied on her Rent Assistance application about her marital status as being divorced. In addition, the program participant had a history of being arrested, involved in neighbor disputes, fights, drinking, drugs, weapon possession, and involved in under age activity.

We contacted the Cudahy Municipal Court and obtained copies of the police reports related to three citations that were issued to the program participant. The police reports identify two separate incidents in which the participant was involved in fights with neighbors.

According to HUD regulations, "The family (including each family member) must not: .... 4. Engage in drug-related criminal activity or violent criminal activity or other criminal activity that threatens the health, safety or right to peaceful enjoyment of other residents and persons residing in the immediate vicinity of the premises."

As such, the program participant was in violation of program rules.

In addition, one of the police reports identified the caller's father as residing at the program participant's residence. Further, a traffic citation issued listed the caller's father's address as the same as the program participant's. Again, the program participant was in violation of program rules as she did report the father as a member of the household.

We reported the violations to the Housing Program Coordinator and the program participant was terminated from the program. We estimated the future savings to the program of \$32,825.

- In the other case, the caller stated that the program participant was married three to four years ago in Waukegan Illinois and the husband has resided with her since the marriage.

We contacted the Lake County Illinois Clerk's Office and they confirmed that the program participant was married on September 20, 2009.

We also located a City of Milwaukee Municipal Court record with a date of August 19, 2010 that identified the husband's address as the same as the program participant's.

We provided the information the Housing Program Coordinator. Although the husband had resided with the program participant, Rent Assistance staff was satisfied that the husband no longer resided with the program participant and she was allowed to remain in the program.

Due to the number of Hotline allegations related to the Rent Assistance program, in May 2010, the Audit Services Division issued an audit report, *Better Management Oversight Needed for the County Administered Federal Rent Assistance Program*. The report identified the need for improved management oversight and additional program resources to reduce errors and omissions in the calculation of rent subsidies paid on behalf of program participants. Errors and omissions resulted in estimated annualized overpayments of \$328,000 in the \$11.9 million Milwaukee County Rent Assistance program. The report also recognized an estimated \$355,000 in future program

savings achieved by management, while noting the opportunity for enhanced program integrity efforts.

#### Employee Misconduct

We received a number of allegations related to various types of employee misconduct. Although we have completed our review of these allegations and have concluded that the allegations were true, we are unable at this time to report on the specifics because of legal considerations.

The allegations involved:

- A conflict of interest (authorizing payments to a vendor while still having an ownership interest in the company).
- Performing personal business on Milwaukee County time
- Harassment of a Milwaukee County employee

#### Counterfeit Checks

With assistance from the Audit Services Division's Bank Reconciliation staff, our Forensic Auditor continues to work closely with bank officials and law enforcement investigators to identify and track counterfeit check activity and unauthorized transactions against Milwaukee County bank accounts.

During 2012, no unauthorized transactions involving a Milwaukee County bank account were identified. This represents a substantial reduction in the County's exposure to this type of activity compared to prior years. We believe the reduction is due to our constant vigilance over Milwaukee County's bank accounts, as well as implementation of our previous recommendations to place restrictive controls on various accounts to combat unauthorized transactions.

As we have noted in previous Hotline reports, theft by unauthorized electronic fund transfer and counterfeit checks is a nationwide problem. Easy access to sophisticated computer graphics printing capabilities, as well as increasing reliance on electronic fund transfers, creates an environment of greater risk of bogus transactions. Early detection is key to avoiding losses from unauthorized transactions, as timely notification places the liability on the accepting party and/or the bank. Proactive procedures implemented by the Audit Services Division to identify questionable transactions on County bank accounts continue to pay dividends.

#### **Ongoing Hotline Benefits**

We frequently have been approached by other audit organizations at both the state and local levels for advice regarding the establishment of hotline functions in their respective jurisdictions. We

provide the following information regarding the ongoing benefits of the Fraud Hotline to Milwaukee County citizens. This information has been updated to reflect 2012 activity

- **Milwaukee County Hotline Savings (1994—2012)**
  - Total Direct = \$4,795,772
  - Total Direct/Indirect = \$9,591,544
  
- **Intangible Benefits**
  - Someone's Watching: the Audit Hotline has a deterrent effect, for both internal and external sources of fraud, waste and abuse.
  - Someone Cares: a public message of 'zero tolerance' for fraud, waste and abuse is sent by allocating resources to a Hotline function.
  - Beneficial Contacts: interaction with the District Attorney's Office, police/sheriff departments, state and federal data sources, and even corporate security staff help forge alliances beneficial to the pursuit of eradicating fraud, waste and abuse from government.
  
- **Future Audit Project Leads**
  - Hotline tips often point to areas in need of review. Our current audit of the Milwaukee County Rent Assistance Program is an example of using data from the Hotline to identify areas of County operations at risk for potential fraud, waste or abuse.

As the Milwaukee County Audit Services Division proceeds with its 20<sup>th</sup> year of operating a Hotline, the benefits described above continue to play an important part in the department achieving its stated mission:

#### **Audit Services Division Mission Statement**

Through independent, objective and timely analysis of information, the Milwaukee County Audit Services Division assists both policy makers and program managers in providing high-quality services in a manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County.

#### **Historic Hotline Data**

**Tables 4** through **7** present annual Hotline statistics from its inception in 1994 through 2012.

**Table 4**  
**Milwaukee County Department of Audit Fraud Hotline**  
**Savings Identified 1994—2012**

<u>Year</u>	<u>Savings</u>
1994	\$169,427
1995	\$182,920
1996	\$0
1997	\$17,044
1998	\$182,512
1999	\$94,487
2000	\$282,627
2001	\$238,152
2002	\$123,962
2003	\$2,504
2004	\$1,249,032
2005	\$155,635
2006	\$389,123
2007	\$171,417
2008	\$1,070,650
2009	\$75,840
2010	\$144,675
2011	\$245,765
2012	\$74,106
<b>Direct Savings</b>	<b>\$4,795,772</b>
<b>Estimated Total Savings</b>	<b>\$9,591,544</b>

Note: Estimated total savings based on industry standard of \$1 indirect savings for every \$1 direct savings

**Table 5**  
**Milwaukee County Fraud Hotline Statistics 1994—2012**  
**Sources of Contacts**

<u>Year</u>	<u>Calls</u>	<u>Letters</u>	<u>Referred from Departments</u>	<u>Leads from Audits</u>	<u>Elected Officials</u>	<u>Other</u>	<u>Total</u>
1994	420	21	0	0	0	10	451
1995	139	7	0	0	0	3	149
1996	54	4	0	0	0	0	58
1997	28	5	2	0	3	5	43
1998	26	4	5	0	1	1	37
1999	17	0	3	0	2	1	23
2000	40	14	11	7	0	4	76
2001	27	8	10	9	0	1	55
2002	21	9	4	8	12	3	57
2003	29	5	5	7	3	2	51
2004	18	9	5	3	1	4	40
2005	27	5	8	5	2	2	49
2006	67	9	1	7	2	3	89
2007	34	5	2	9	0	5	55
2008	48	3	3	3	2	3	62
2009	49	9	4	4	0	7	73
2010	51	7	0	1	1	2	62
2011	49	10	4	1	0	3	67
2012	39	4	5	0	0	5	53
<b>Total</b>	<b>1,183</b>	<b>138</b>	<b>72</b>	<b>64</b>	<b>29</b>	<b>64</b>	<b>1,550</b>
<b>% of Total</b>	<b>76.3%</b>	<b>8.9%</b>	<b>4.6%</b>	<b>4.1%</b>	<b>1.9%</b>	<b>4.1%</b>	<b>100.0%</b>
<b>Average</b>	<b>62.3</b>	<b>7.3</b>	<b>3.8</b>	<b>3.4</b>	<b>1.5</b>	<b>3.4</b>	<b>81.6</b>
<b>1996—2012 Total</b>	<b>624</b>	<b>110</b>	<b>72</b>	<b>64</b>	<b>29</b>	<b>51</b>	<b>950</b>
<b>1996—2012 Average</b>	<b>36.7</b>	<b>6.5</b>	<b>4.2</b>	<b>3.8</b>	<b>1.7</b>	<b>3.0</b>	<b>55.9</b>
<b>1996—2012 Average %</b>	<b>65.7%</b>	<b>11.6%</b>	<b>7.6%</b>	<b>6.7%</b>	<b>3.1%</b>	<b>5.4%</b>	<b>100.0%</b>

*Note: During 1995, all allegations of welfare fraud were referred to the Department of Health and Human Services to avoid duplication. Consequently, separate statistical averages are maintained for post-1995 data. Detail may not add to totals due to rounding.*

**Table 6**  
**Milwaukee County Fraud Hotline Statistics 1994—2012**  
**Types of Allegations**

<u>Year</u>	<u>Employee Misconduct</u>	<u>Ineligible Recipients</u>	<u>Waste or Inefficiencies</u>	<u>Vendor or Provider Misconduct</u>	<u>Counterfeit or Unauthorized Transactions</u>	<u>Non-County Issues</u>	<u>Other</u>	<u>Total</u>
1994	59	213	22	12	0	38	80	424
1995	17	71	9	3	0	15	26	141
1996	9	22	5	2	0	5	8	51
1997	11	4	8	7	0	6	3	39
1998	9	3	9	6	0	6	2	35
1999	8	2	4	5	0	3	1	23
2000	34	2	15	9	6	6	2	74
2001	17	1	8	10	0	0	13	49
2002	14	9	9	6	7	0	2	47
2003	10	13	7	4	7	0	7	48
2004	13	12	6	4	2	1	0	38
2005	12	15	5	5	5	0	4	46
2006	20	37	6	6	7	0	2	78
2007	12	18	3	5	7	1	2	48
2008	15	21	1	7	3	0	2	49
2009	17	22	5	6	6	0	1	57
2010	10	28	1	5	2	0	4	50
2011	18	25	4	6	1	0	3	57
2012	19	17	5	3	0	0	1	45
<b>Total</b>	<b>324</b>	<b>535</b>	<b>132</b>	<b>111</b>	<b>53</b>	<b>81</b>	<b>163</b>	<b>1,399</b>
<b>% of Total</b>	<b>23.2%</b>	<b>38.2%</b>	<b>9.4%</b>	<b>7.9%</b>	<b>3.8%</b>	<b>5.8%</b>	<b>11.7%</b>	<b>100.0%</b>
<b>Average</b>	<b>17.1</b>	<b>28.2</b>	<b>6.9</b>	<b>5.8</b>	<b>2.8</b>	<b>4.3</b>	<b>8.6</b>	<b>73.6</b>
<b>1996—2012 Total</b>	<b>248</b>	<b>251</b>	<b>101</b>	<b>96</b>	<b>53</b>	<b>28</b>	<b>57</b>	<b>834</b>
<b>1996—2012 Average</b>	<b>14.6</b>	<b>14.8</b>	<b>5.9</b>	<b>5.6</b>	<b>3.1</b>	<b>1.6</b>	<b>3.4</b>	<b>49.1</b>
<b>1996—2012 Average %</b>	<b>29.7%</b>	<b>30.1%</b>	<b>12.1%</b>	<b>11.5%</b>	<b>6.4%</b>	<b>3.4%</b>	<b>6.8%</b>	<b>100.0%</b>

*Note: During 1995, all allegations of welfare fraud were referred to the Department of Health and Human Services to avoid duplication. Consequently, separate statistical averages are maintained for post-1995 data. Detail may not add to totals due to rounding.*

**Table 7**  
**Milwaukee County Fraud Hotline Statistics 1994—2012**  
**Reasons for Case Closings**

<u>Year</u>	<u>Allegation Substantiated</u>	<u>Allegation Untrue/ Unsubstantiated</u>	<u>Referred to Non-County Agency</u>	<u>Insufficient Information</u>	<u>Referred to County Department</u>	<u>No Further Action Required</u>	<u>Other</u>	<u>Total</u>
1994	74	84	31	17	29	0	30	265
1995	45	105	28	11	87	10	8	294
1996	5	6	6	2	27	3	4	53
1997	12	8	3	7	2	1	0	33
1998	13	14	0	1	2	2	0	32
1999	13	9	1	4	0	3	0	30
2000	24	23	2	4	0	4	0	57
2001	18	12	0	1	8	7	0	46
2002	16	26	1	6	4	7	0	60
2003	10	19	5	3	6	6	0	49
2004	16	10	4	2	1	1	0	34
2005	12	21	7	0	2	3	0	45
2006	15	35	17	0	3	6	0	76
2007	19	17	10	3	4	0	0	53
2008	15	11	12	0	7	5	0	50
2009	14	23	11	0	7	2	0	57
2010	7	15	12	5	3	6	0	48
2011	19	13	10	5	7	6	0	60
2012	10	14	11	3	2	4	0	44
<b>Total</b>	<b>357</b>	<b>465</b>	<b>171</b>	<b>74</b>	<b>201</b>	<b>76</b>	<b>42</b>	<b>1,386</b>
<b>% of Total</b>	<b>25.8%</b>	<b>33.5%</b>	<b>12.3%</b>	<b>5.3%</b>	<b>14.5%</b>	<b>5.5%</b>	<b>3.0%</b>	<b>100.0%</b>
<b>Average</b>	<b>18.8</b>	<b>24.5</b>	<b>9.0</b>	<b>3.9</b>	<b>10.6</b>	<b>4.0</b>	<b>2.2</b>	<b>72.9</b>
<b>1996—2012 Total</b>	<b>238</b>	<b>276</b>	<b>112</b>	<b>46</b>	<b>85</b>	<b>66</b>	<b>4</b>	<b>827</b>
<b>1996—2012 Average</b>	<b>14.0</b>	<b>16.2</b>	<b>6.6</b>	<b>2.7</b>	<b>5.0</b>	<b>3.9</b>	<b>0.2</b>	<b>48.6</b>
<b>1996—2012 Average %</b>	<b>28.8%</b>	<b>33.4%</b>	<b>13.5%</b>	<b>5.6%</b>	<b>10.3%</b>	<b>8.0%</b>	<b>0.5%</b>	<b>100.0%</b>

*Note: During 1995, all allegations of welfare fraud were referred to the Department of Health and Human Services to avoid duplication. Consequently, separate statistical averages are maintained for post-1995 data. Detail may not add to totals due to rounding.*

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# MILWAUKEE COUNTY GOVERNMENT

# H O T L I N E

**Ph: (414) 93-FRAUD – Fax: (414) 223-1895  
(933-7283)**

**Write: Audit Hotline- 2711 W. Wells St., 9<sup>th</sup> Floor, Milwaukee, WI 53208  
Website: [my.execpc.com/~milcoaud](http://my.execpc.com/~milcoaud)**

**A service of the Milwaukee County Comptroller's Office**

**For Reporting:**

- **Incidents of fraud or waste in County government**
- **Concerns over inefficient Milwaukee County government operations**

**CALLERS NOT REQUIRED TO IDENTIFY THEMSELVES**

**----- Other Numbers -----**

**Milwaukee County:**

**Aging - Elder Abuse Helpline 414-289-6874**

**Child Support - TIPS Hotline  
(Turn in Parents for Support) 414-278-5222**

**District Attorney –  
Consumer Fraud Unit 414-278-4646  
Public Integrity Unit 414-278-4645**

**Mental Health  
Crisis Hotline 414-257-7222  
Crisis Hotline (TTY/TDD) 414-257-6300**

**City of Milwaukee:**

**Fraud Hotline 414-286-3440**

**Sheriff's Department –**

**Community Against Pushers 414-273-2020**

**(Anonymous Drug Reporting)**

**Guns Hotline 414-278-4867**

**State of Wisconsin:**

**Child Abuse or Neglect Referrals 414-220-7233**

**DOJ Consumer Protection Unit 1-800-998-0700**

**Wisconsin W-2 Fraud Hotline 1-877-865-3432**

**Wisconsin Child Care Fraud 1-877-302-3728**

**Legislative Audit Bureau Hotline 1-877-372-8317**

**Federal:**

**Medicare Fraud 1-800-447-8477**

**Social Security Fraud 1-800-269-0271**

**Federal Funds Fraud (FraudNet) 1-800-424-5454**