

MIDWESTERN & MID-AMERICA INTERGOVERNMENTAL AUDIT FORUM (MIAF & MAMIAF) FREE WEBINAR

# Ethics Considerations and Award-Winning Audits

THURSDAY, DECEMBER 4, 2025

1:00PM – 3:30PM CST/2:00PM – 4:30PM EST

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**Is My Hotline Effective?**  
- Brian Molloy JD, CFE, CIA

**MIAF and MAMIAF ethics webinar**  
**December 4, 2025**

# Austin City Auditor's Office



- 25 auditors, 5 investigators
- Fraud assessment for audits
- Run whistleblower hotline
- Investigate City Code violations including fraud
- Issue public reports
- Detection projects

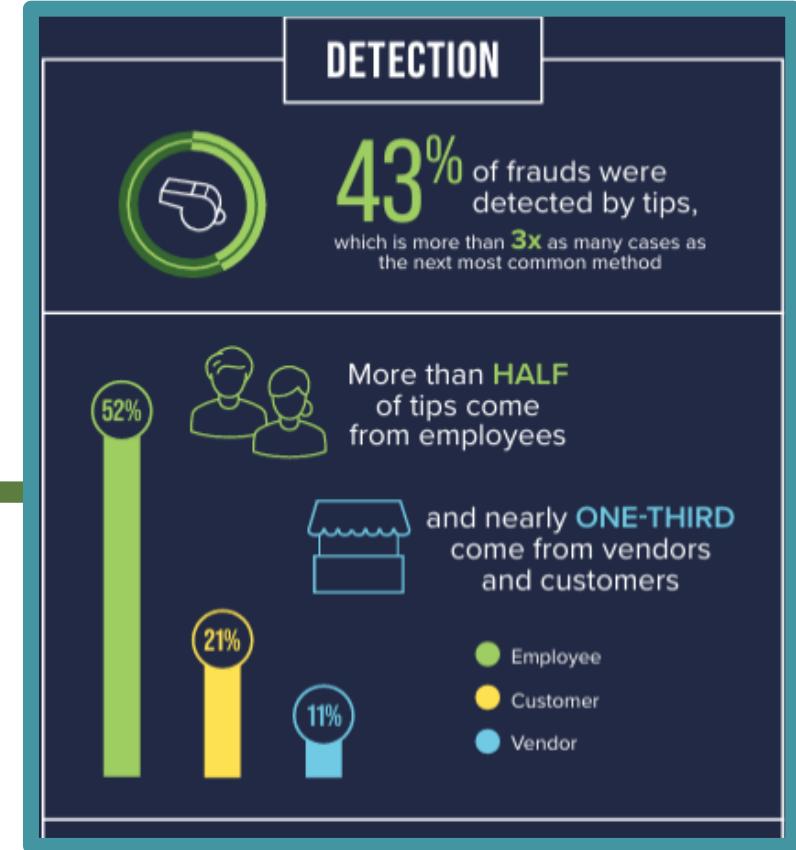
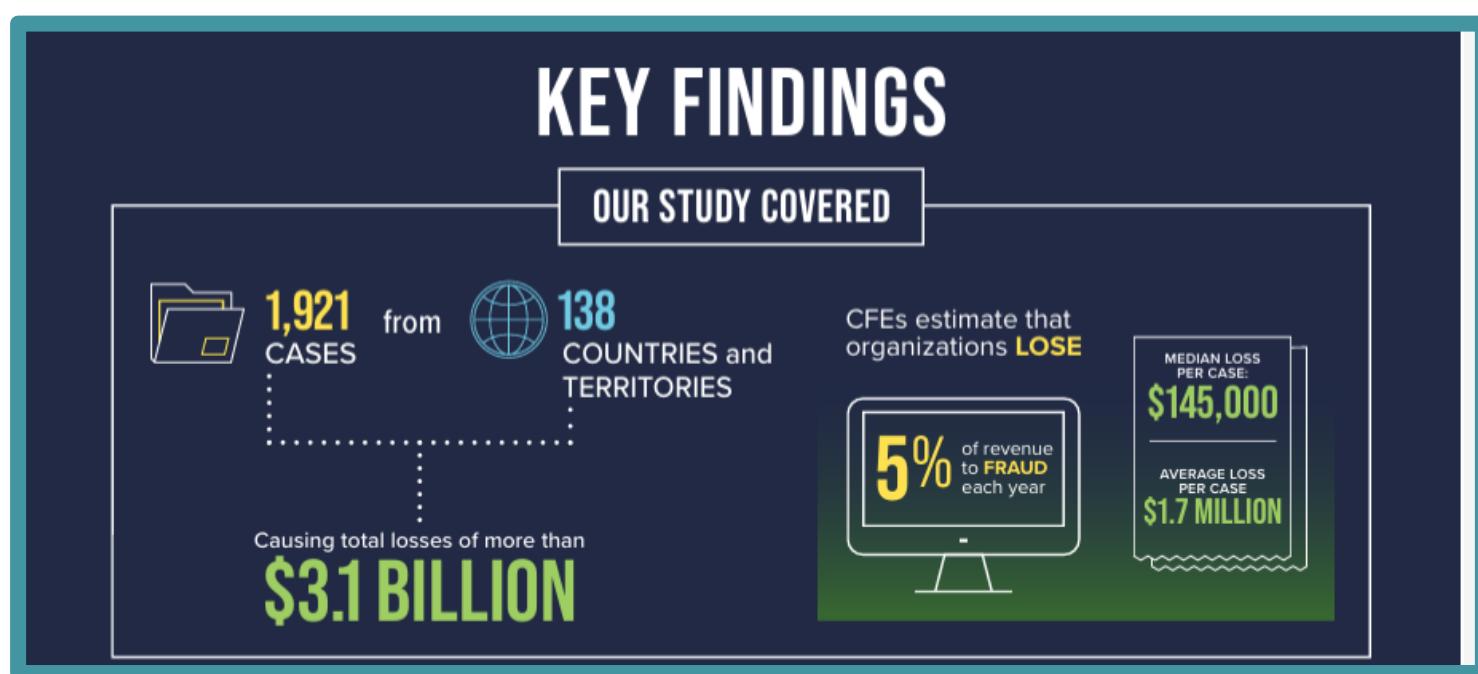
# Agenda – Is My Hotline Effective?

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- Whistleblower hotline best practices
- Austin's hotline program
- Is the hotline effective

# Hotline Best Practices

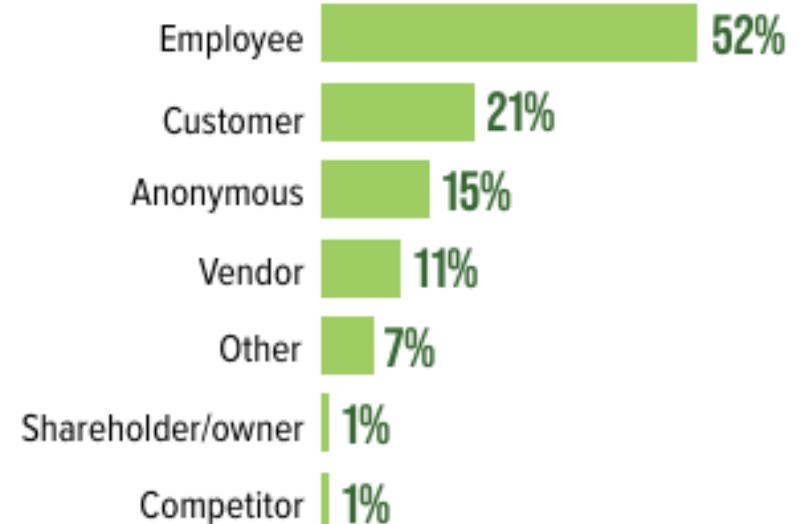
- Why do we even need hotline



# Hotline best practices

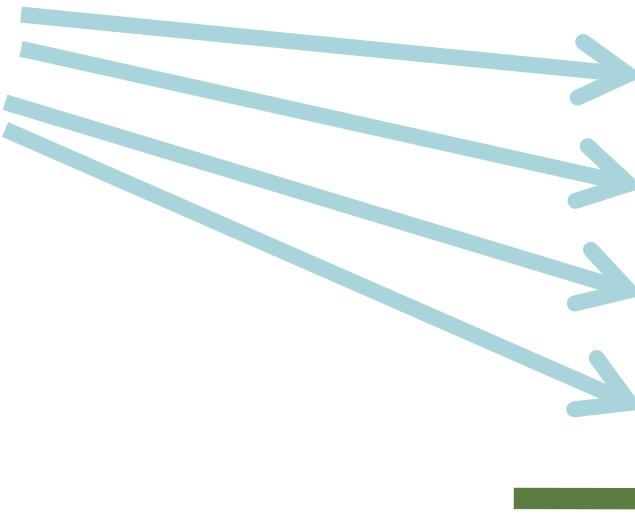
- Anonymous reporting
- Easy to report - lots of ways to report
- Train staff (1) how to report, (2) when to report, (3) duty to report

FIG. 14 WHO REPORTS OCCUPATIONAL FRAUD?



# Hotline practices in Austin

Anonymous? Yes



Easy to report? Yes:

- online reporting form
- phone hotline
- dedicated email
- Physical drop box

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Additional ways:

- to investigator
- during an audit
- dept HR, or HRD

# Hotline practices in Austin

Training? Yes

- new employee
- annual ethics
- at promotion, optional



# Austin's hotline results

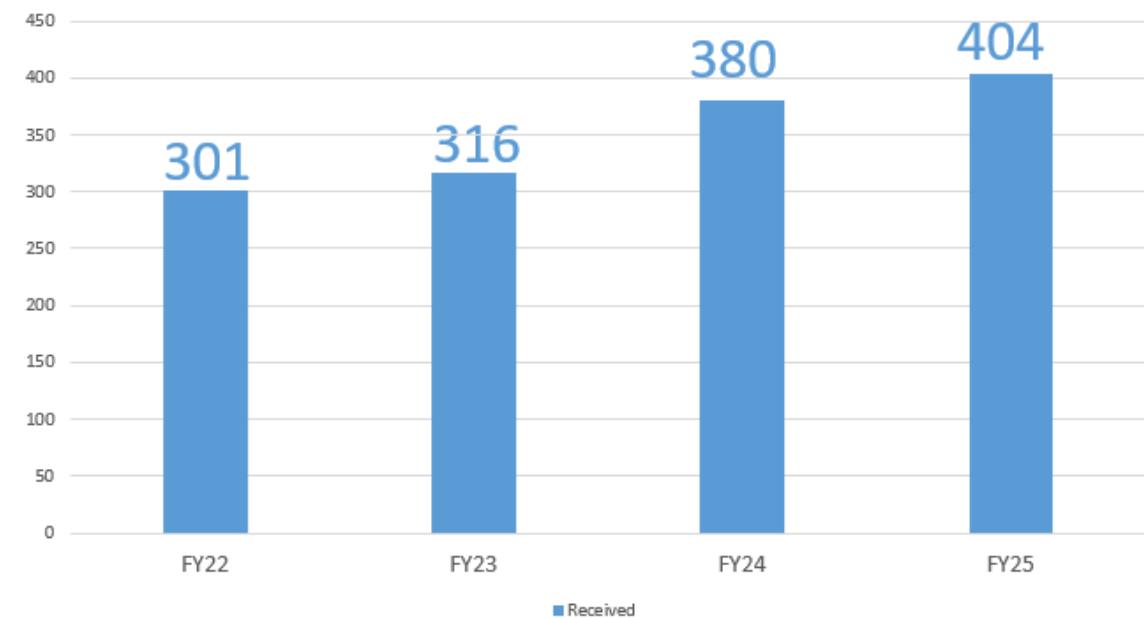
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## Reporting Methods

- 58% used the online reporting form
- 11% used direct investigator contact
- 11% used caiu email
- 7% used the whistleblower hotline

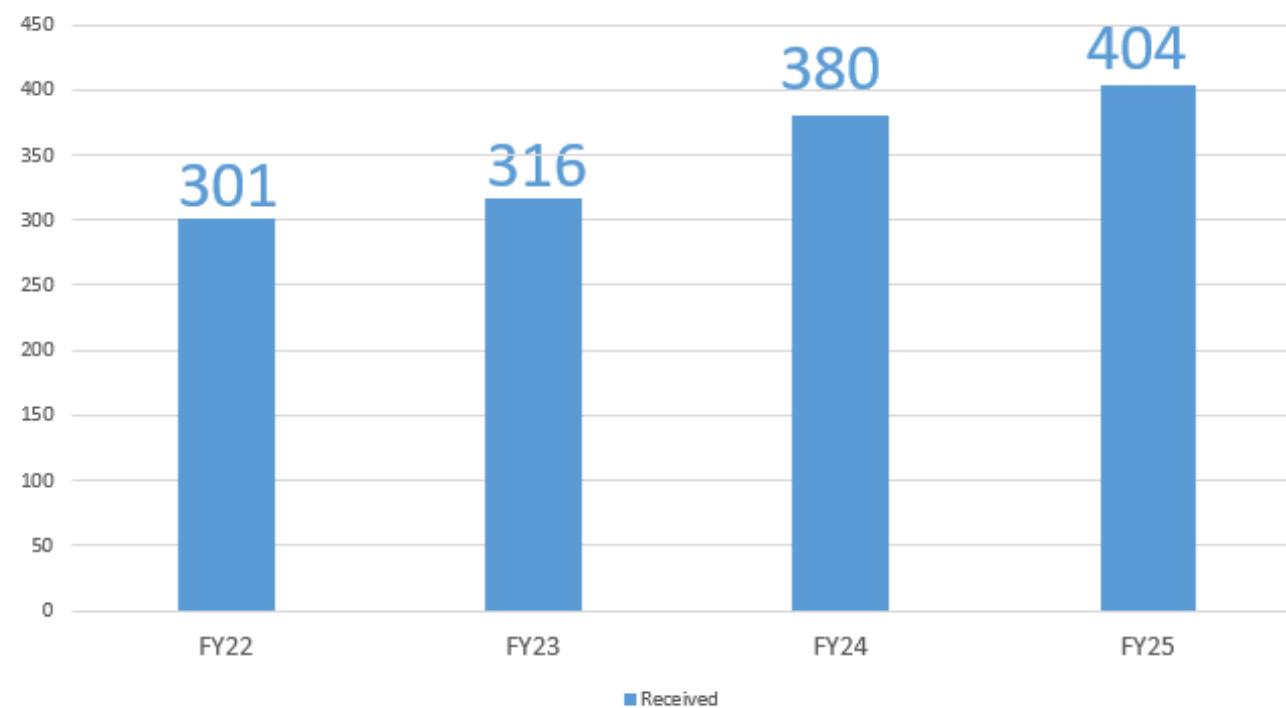
## Reporter Anonymity

- Majority of report anonymously – 60% for years



# Is the hotline effective?

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Is increasing allegations good?

Is increasing allegations bad?

Is the hotline really telling us about the problems the City is facing?

# Is the hotline effective?

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## Our new comparative tool -allegations per 1000

### Assumptions

- there will always be bad actors
- an org of sufficient size = internal comparison
- if enough org share their #s, we can all measure better

### Allegations per 1000 employees

- Facilities Management 82
- Animal Services 68
- Fleet Mobility Services 48
- City Attorney's Office 35
- Human Resources 24
- Public Library 16

**City-wide Average: 15**

# Is the hotline effective?

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**Data available:**

**City of Austin: 15/1000**

**City and County of San Francisco:**

**19/1000**

**15/1000**

**Thank you, & please  
share your per 1000  
data!**

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