



TO: Final Report Distribution
FROM: Mark Pinsley, County Controller
DATE: January 9, 2024
RE: Ethics Hotline Activity - 2023



We have compiled a listing of ethics hotline activity for 2023. The ethics hotline continues to be a valuable tool for employees and the public to report suspected improprieties. According to the Association of Certified Fraud Examiners (ACFE), maintaining a hotline or reporting mechanism increases the chances of earlier fraud detection and reduces losses¹.

The ACFE report identified the top three reporting mechanisms to be: email, on-line reporting, and a telephone hotline. Based on this, during 2023 the Controller's office created a "Fraud, Waste, and Abuse Reporting" page on the Controller's website and expanded the ways to report suspicious activity. The page provides an overview of examples of fraud, waste and abuse, and offers three reporting options:

- Ethics Hotline – voicemail
- Online Reporting Form
- Printable Form that can be completed and mailed to the Controller's Office

The webpage was launched on June 1st. Since the launch, 32 online reporting forms were received pertaining to 11 ethics cases.

Regardless of how they are received, all reports are investigated by our office or directed to the appropriate party for final disposition.

¹ See ACFE Occupational Fraud 2022: A Report to the Nations (ACFE.com/RTTN), which shows that 42% of frauds were detected by tips – nearly three times as many as the next most common detection method.

AUDITS/ETHICS HOTLINE ACTIVITY



COUNTY OF LEHIGH, PENNSYLVANIA

OFFICE OF THE CONTROLLER

*Ethics Hotline Activity
for the Calendar Year Ended December 31, 2023*

REPORT NO. 24-01

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF THE CONTROLLER

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OFFICE OF THE CONTROLLER

Mark Pinsley, MBA · Nanton John, CFE
COUNTY CONTROLLER · DEPUTY CONTROLLER

Geoff Brace, Chair
Lehigh County Board of Commissioners
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2400

In accordance with Ordinance 1993-130, the County of Lehigh established a hotline (610-782-3999) for the reporting of suspected theft, fraud, and abuse of county resources and/or assets. During 2023, an online reporting form and a printable form were added for reporting convenience.

The hotline is based in the Controller's Office and is available for use by both county employees and the public 24 hours a day. Individuals can report anonymously any situation that appears improper. All calls and emails are investigated by the Controller's Office or are directed to the proper authority (if not under county jurisdiction).

The administrative code section 502(d), as amended by Ordinance 1993-130, requires periodic reporting to the Board of Commissioners. Attached please find a summary account of "Ethics Hotline" calls/emails received during 2023.

MARK PINSLEY
County Controller

Allentown, Pennsylvania
Attachment

xc: Kay Achenbach, Director, Human Serv.
Phillips Armstrong, County Executive
David Backenstoe, Solicitor, Dept. of Law
David Barilla, Clerk to Board of Comm.
Timothy Benyo, Chief of Elections
Daniel Buglio, Coroner
Scott Clark, Risk Manager
Jason Cumello, Director, Cedarbrook
Janine Donate, Director, Corrections
Michelle Graupner, Clerk of Jud. Records
Joseph Hanna, Sheriff

Gavin Holihan, District Attorney
Edward Hozza Jr., County Administrator
The Honorable Brian Johnson, Pres. Judge
Frank Kane, Director, Comm. & Econ. Dev.
Kimberly Makoul, Chief Public Defender
Keisha McCollin-Bulluck, Chief HR Officer
Michael Millan, Cty. Det, Dist. Atty's Office
Richard Molchany, Director, General Services
Timothy Reeves, Chief Fiscal Officer
Kerry Turtzo, Court Administrator



ETHICS HOTLINE*
SUMMARY OF 2023 ACTIVITY

Description of Ethics Case Statuses

<u>Status #</u>	<u>Description</u>	<u>Status #</u>	<u>Description</u>
1	No Merit, No Action Taken	5	Investigated, No Actionable Findings
2	Referred to Non-County Authority	6	Investigated, Corrective Action Recommended
3	Referred to County Dept. Mgmt.	7	Investigated, Report Issued
4	Referred to County Admin/HR	8	Open File as of 12/31/2023

FILE REF	DATE	DEPT.	DESCRIPTION	STATUS
E23-01	1/26/2023	COJR	Anonymous Complaint - Employee Unethical Behavior	6
E23-02	2/6/2023	OCYS	Lost/Stolen Property - Various Personal Items	3
E23-03	2/21/2023	Citizen Complaint	SNAP Benefits	2
E23-04	3/8/2023	COJR	Employee Complaint - Alleged Passport Fraud	3
E23-05	4/5/2023	Adult Probation	Lost/Stolen Property - Hot Spot	3
E23-06	4/24/2023	IT	Lost/Stolen Property - Monitor	3
E23-07	4/25/2023	EMS	Lost/Stolen Property - Tablets and Laptop	3
E23-08	5/17/2023	Citizen Complaint	Rental Property	2
E23-09	5/24/2023	EMS	Lost/Stolen Property - Monitors	3
E23-10	6/13/2023	IT	Lost/Stolen Property - Printer	3
E23-11	7/25/2023	Citizen Complaint	Criminal Activity at Private Residence	2
E23-12	8/17/2023	Citizen Complaint	Waste of County Funds in Connection with False Allegations of Child Abuse	7

FILE REF	DATE	DEPT.	DESCRIPTION	STATUS
E23-13	8/24/2023	Citizen Complaint	CAC Medical Director False Allegations of Child Abuse	7
E23-14	8/24/2023	Citizen Complaint	Instructions Received at Local Hospital pertaining to PA Act 54	3
E23-15	8/24/2023	Citizen Complaint	CAC Medical Director False Allegations of Child Abuse	7
E23-16	8/31/2023	Adult Probation	Lost/Stolen Property - Gloves	3
E23-17	9/5/2023	OCYS	Citizen Complaint - Case Worker Unethical Behavior	4
E23-18	9/11/2023	Citizen Complaint	Lehigh County Republican Committee Not Filing Finance Report Before or After Primary Election	3
E23-19	9/13/2023	OCYS	Citizen Complaint - Custody Complaint	3
E23-20	9/13/2023	MH/ID	Lost/Stolen Property - Hot Spots	3
E23-21	9/19/2023	District Attorney	Lost/Stolen Property - Cell Phone	3
E23-22	9/27/2023	MH/ID	Lost/Stolen Property - Hot Spots	3
E23-23	9/26/2023	Tax Claim Bureau	Citizen Complaint - Properties Unlawfully Sold at Upset Real Estate Sale	6
E23-24	10/6/2023	Juvenile Probation	Lost/Stolen Property - Cell Phone	3
E23-25	10/10/2023	Human Services	Lost/Stolen Property - Tablet	3
E23-26	10/13/2023	Tax Claim Bureau	Citizen Complaint - Misappropriated Escrow Payment Held for Real Estate Tax Payments	8
E23-27	10/16/2023	Law	Anonymous Complaint - Employee Unethical Behavior	4

FILE REF	DATE	DEPT.	DESCRIPTION	STATUS
E23-28	10/19/2023	District Attorney	Anonymous Complaint - Employee Unethical Behavior	4
E23-29	10/23/2023	COJR	Employee Complaint – Mgmt. Discarded Employee's Personal Belongings	4
E23-30	10/28/2023	Citizen Complaint	Alleged Drug Abuse at Private Residence	2
E23-31	10/27/2023	COJR	Employee Complaint - Department Oversight/Management	3
E23-32	10/30/2023	Cedarbrook	Lost/Stolen Property - Cell Phone; Notified Cell Phone was Recovered	3
E23-33	11/8/2023	EMS	Anonymous Complaint – Employee Unethical Behavior	3
E23-34	11/21/2023	Public Defender	Employee Complaint – Hostile Work Environment	4
E23-35	11/29/2023	Aging	Anonymous Employee Complaint - Employee and Vendor Conflict of Interest	6
E23-36	12/13/2023	Government Center	Anonymous Employee Complaint - Donated Leave	4
E23-37	12/18/2023	Citizen Complaint	Food Stamps	2

All reported issues are received and reviewed by the Office of the Controller. Allegations are either investigated by the Controller’s Office or directed to the appropriate party for disposition. Although many county ethics hotline allegations prove to be without merit, organizations with hotlines detect fraud more quickly and have lower losses than organizations without hotlines (Association of Certified Fraud Examiners – Occupational Fraud 2022: Report to the Nations). If allegations are deemed meritorious, a separate report is issued subject to the confidentiality requirements of the Government Auditing Standards.

*Includes reports received per Administrative Notice 2001-4, “Supervisor’s Report of Lost or Missing Property”.