

DEFINITIONS

FRAUD involves obtaining something of value through willful misrepresentation. Whether an act is, in fact, fraud is determined through the judicial or other adjudicative system and is beyond auditors' professional responsibility. Some examples of fraud activities may include:

- bribery
- falsifying records
- forgery
- theft

WASTE is the act of using or expending resources carelessly, extravagantly, or to no purpose. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight. Some examples of waste activities may include:

- Ignoring competitive bidding requirements
- Purchasing overpriced equipment from a favored vendor
- Purchasing unnecessary goods or services

ABUSE is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Some examples of abuse activities may include:

- Awarding government contracts to family or friends
- Receiving or asking for gifts from vendors/contractors
- Using a vendors written specification to eliminate competitive bidding



WHAT WE DON'T RESEARCH

In the case where we are not the appropriate office to assist you, we will make every attempt to place you in touch with the appropriate office or entity that can help.



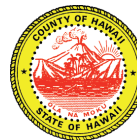
WE PROTECT YOUR IDENTITY

If you report an impropriety, you are protected by the Whistleblowers' Protection Act, which:

- Requires us to protect your identity (except from law enforcement).
- Prohibits intimidation, threats, or coercion by county employees that could interfere with your right to disclose improper governmental activities.

If you believe that you have been retaliated against for disclosing an improper governmental activity, you should report this immediately to the following agency:

State of Hawaii Office of the Ombudsman
<https://www.ombudsman.hawaii.gov/>



County of Hawai'i
Office of the County Auditor
120 Pauahi Street, Suite 309
Hilo, Hawai'i 96720

Telephone: (808) 961-8386
Fax: (808) 961-8905
Email: countyauditor@hawaiiicounty.gov
www.hawaiiicounty.gov



*Be part of the solution
Call it out, Call it in*



FRAUD WASTE ABUSE



YOU CAN REPORT IMPROPER ACTIVITY

We are your confidential source for reporting improper activities by County of Hawaii departments, agencies, or employees. It is your responsibility to report suspected fraud, waste, or abuse in protecting County resources. It is also your right to be free from retaliation for reporting.



WE RESEARCH COMPLAINTS

We report substantiated claims to the appropriate head of the employing agency or jurisdiction. Claims will sometimes result in additions to our annual audit plan. We may report substantiated claims to the public while keeping the identities of those involved confidential. You can view these reports on our website. We refer substantiated violations of law to appropriate law enforcement agencies.



HELPFUL TIPS WHEN FILING A COMPLAINT

Prepare before reporting. Gather your thoughts before reporting a complaint and prepare yourself to answer the following questions:

- What is the improper activity?
- Who acted improperly?
- Where does that person work?
- How often and for how long has the activity been occurring?
- Why has it been allowed to continue?



WHAT TO REPORT

Improper activities by a county agency or employee that could be reported to the County Auditor include:

- Violations of state or federal law, including theft, fraud, or conflict of interest.
- Noncompliance with an executive order, MOA, MOU, county policy and procedures.
- Misuse or waste of county resources, including county property or employee time.



HOW TO REPORT

You have five ways to report information to us confidentially:

- Call (808) 480-8213 to report fraud and waste
- Call the Whistleblower Hotline at: (808) 480-8279 to report abuse
- By Fax: (808) 961-8905
- By Mail: Office of the County Auditor, 120 Pauahi St., 309, Hilo, HI 96720
- By Email: concern@hawaiicounty.gov

A directory of services is available at our website.

Note: The hotline is staffed Monday through Friday, 8 am to 4 pm. Callers may leave a brief recorded message.



SUPPORT WHAT YOU CLAIM

We are unable to research claims without support for your complaint. Please remember to include the following:

- Description of the evidence that proves what you are saying.
- Names and telephone numbers of knowledgeable witnesses.
- Copies of any documents you have in your possession that support your allegation. (Please do not submit original documents, as they cannot be returned.)



CONSIDER PROVIDING CONTACT INFORMATION

We will not reveal your identity without your permission except to appropriate law enforcement personnel. Please consider authorizing us to follow up as we may not be able to research your complaint if we cannot talk to you to substantiate the information you are providing or to obtain additional information.



KEEP YOUR COMPLAINT CONFIDENTIAL

We research complaints as confidentially as possible to protect both your identity and our ability to gather information without interference. Absolute confidentiality cannot be guaranteed in every circumstance. To protect the confidentiality of your complaint, we encourage you not to tell anyone that you filed a complaint with us.