



TO: Final Report Distribution
FROM: Mark Pinsley, County Controller
DATE: January 9, 2026
RE: Ethics Hotline Activity - 2025

We have compiled a listing of ethics hotline activity for calendar year 2025 in compliance with Lehigh County Administrative Code Section 502(d). The code directs the Office of the Controller to operate an ethics hotline for the reporting of suspected fraud and theft, and conduct confidential investigations into all meritorious reports received. Our report number 26-01 is attached.

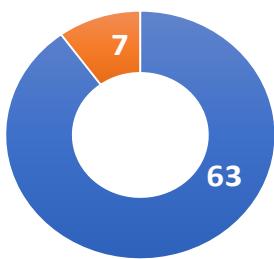
The ethics hotline continues to be a valuable tool for employees and the public to report suspected improprieties. According to an Association of Certified Fraud Examiners (ACFE) study, organizations with hotlines were nearly twice as likely to detect fraud via tip as organizations without hotlines, illustrating the crucial role hotlines play in a comprehensive fraud detection program.¹

The Controller's Office has created four mechanisms for the submission of ethics/fraud related reporting:

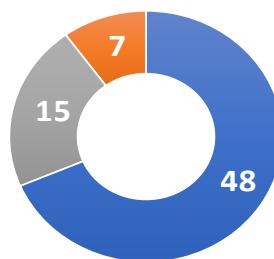
1. Online Submission form – accessed from the Controller's website
2. Ethics Hotline – voicemail
3. Email
4. Printable form on the Controller's website that can be mailed to the Controller's Office

During 2025, the Controller's Office pursued 70 submissions (a 43% increase over 2024), which includes lost/stolen equipment.

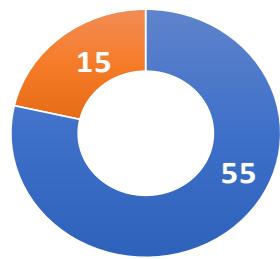
Reported Cases



Reporting Mechanism



Reported By



■ Ethics/Fraud

■ Lost/Stolen Equipment

■ Website

■ Hotline

■ Directly to Controller's Office

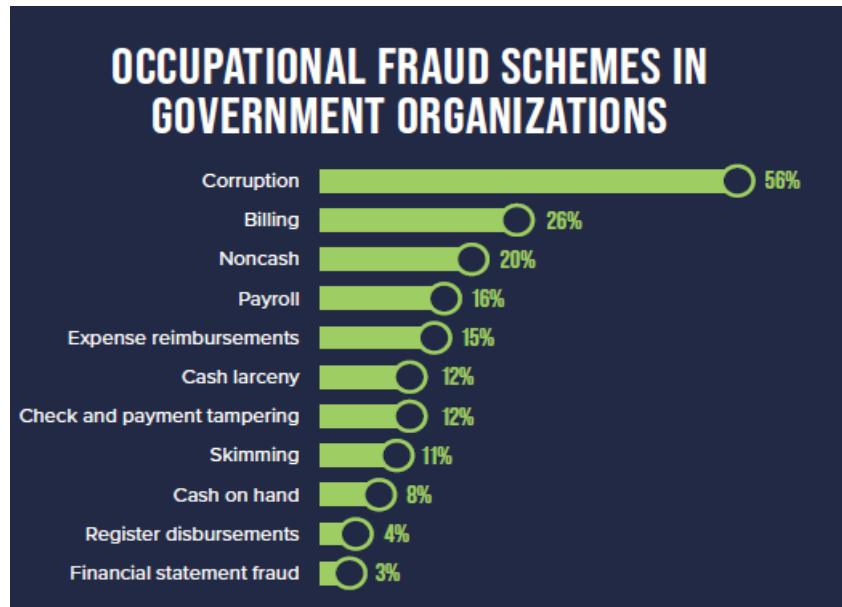
Regardless of how they are received, all submissions were investigated by our office, or directed to the appropriate party for final disposition.

(610) 782-3082

FAX: (610) 871-2897



The ACFE study identified tips as the most common way frauds came to light, with 43% of cases being uncovered due to a tip from a whistleblower. This is more than three times as many cases as any other detection mechanism. In addition, their report indicates that the majority of tips come from employees through online or email mechanisms. Below are the common government organization fraud schemes identified by the ACFE:¹



Recently, the ACFE published Top Fraud Trends of 2025. Based on their research, government agencies faced persistent threats from fraud schemes targeting benefits programs, procurement processes and taxpayer data. Impersonation of government officials remained a frequent tactic in 2025, often being supported by deepfake audio or video. In addition to government employee impersonations, synthetic identities were also used to submit fraudulent applications for government benefits.²

When looking ahead to 2026, the ACFE indicates how fraud is becoming more automated, technically advanced and integrated across illicit fraud networks spanning the globe. To counter these developments, organizations must implement stronger identity verification, better detection models, and updated education and training on AI capabilities across all lines of their fraud risk management programs.²

¹ See ACFE Occupational Fraud 2024: A Report to the Nations (ACFE.com/RTTN).

² See <https://www.acfe.com/acfe-insights> : Top Fraud Trends of 2025

COUNTY OF LEHIGH, PENNSYLVANIA

OFFICE OF THE CONTROLLER

*Ethics Hotline Activity
for the Calendar Year Ended December 31, 2025*

REPORT NO. 26-01

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF THE CONTROLLER

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Lehigh County

Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA
COUNTY CONTROLLER

Nanton John, CIA, CFE
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), online reporting form, email account, and printable form for the reporting of suspected theft, fraud, and abuse of county resources and/or assets.

The reporting mechanisms are based in the Controller's Office and are available for use by both county employees and the public 24 hours a day. Individuals can report anonymously any situation that appears improper. All submissions 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" submissions received during 2025.

MARK PINSLEY
County Controller

Allentown, Pennsylvania
Attachment

xc: Kay Achenbach, Acting Dir., Human Serv.
Phillips Armstrong, Acting Dir., Admin.
Timothy Benyo, Chief of Elections
Board of Commissioners
Daniel Buglio, Coroner
Scott Clark, Risk Manager
Sam Cohen, Acting Solicitor
Jason Cumello, Director, Cedarbrook
Bethany DiMatteo, Acting Dir., Fiscal
Janine Donate, Acting Dir., Corrections
Michelle Graupner, Clerk of Jud. Records
Joseph Hanna, Sheriff
Gavin Holihan, District Attorney

Edward Hozza Jr., Acting Dir., Gen. Serv.
Robert Kennedy, Chief Information Officer
Hillary Kleinz, Chief of Staff
Kimberly Makoul, Chief Public Defender
Keisha McCollin-Bulluck, Chief HR Officer
Michael Millan, Cty. Det. Dist. Atty's Office
George Nader, Chief Procurement Officer
Samantha Pearson, Act. Dir., Comm. & Econ. Dev.
Timothy Reeves, Chief Fiscal Officer
The Honorable Douglas Reichley, Pres. Judge
Diana Scholl, Clerk to the Board of Commissioners
Joshua Siegel, County Executive
Kerry Turtzo, Court Administrator



ETHICS HOTLINE*
SUMMARY OF 2025 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 1/9/2026

FILE

REF

DATE

DEPT.

DESCRIPTION

STATUS

E25-01	1/9/2025	Citizen Complaint	Community & Economic Development – Apartment Manager	5
E25-02	1/8/2025	Aging	Employee Complaint - Discrimination	4
E25-03	1/15/2025	Citizen Complaint	Housing & Welfare Fraud	3
E25-04	1/23/2025	Citizen Complaint	Housing & Welfare Fraud	2
E25-05	2/3/2025	Citizen Complaint	Credit Card Fraud	2
E25-06	2/3/2025	Mental Health	Employee Complaint – Time Reporting	6
E25-07	2/5/2025	Citizen Complaint	Human Services – Magellan (Vendor)	3
E25-08	2/10/2025	Citizen Complaint	Selling of Food Stamps	1
E25-09	2/11/2025	Citizen Complaint	Stock Market Scam/Fraud	3
E25-10	2/13/2025	Citizen Complaint	Leasing of Property Fraud	2
E25-11	2/26/2025	Citizen Complaint	Housing Fraud	1
E25-12	2/28/2025	Sheriff	Lost/Stolen Property – Thin Client	3
E25-13	2/28/2025	Sheriff	Lost/Stolen Property - Printer	3
E25-14	3/3/2025	Citizen Complaint	Drug & Alcohol – Westminster Homes	3

<u>FILE REF</u>	<u>DATE</u>	<u>DEPT.</u>	<u>DESCRIPTION</u>	<u>STATUS</u>
E25-15	3/4/2025	Citizen Complaint	Garbage on Commercial Lot	2
E25-16	3/14/2025	Citizen Complaint	Fiscal – Lost Real Estate Property Tax Payment	7
E25-17	3/14/2025	Citizen Complaint	Housing and Welfare Fraud	2
E25-18	3/19/2025	Citizen Complaint	Housing and Insurance Fraud	2
E25-19	3/26/2025	Citizen Complaint	Housing and Welfare Fraud	2
E25-20	3/27/2025	Citizen Complaint	Drug & Alcohol – Westminster Homes	1
E25-21	4/17/2025	Aging	Employee Complaint – Hostile Work Environment	4
E25-22	4/17/2025	Citizen Complaint	Northern Lehigh School District - Elementary School Closing	1
E25-23	4/21/2025	Citizen Complaint	Northern Lehigh School District - Issuance of School Bonds	2
E25-24	4/22/2025	Risk Mgmt.	Lost/Stolen Property – Cell Phone	3
E25-25	4/24/2025	Children & Youth	Lost/Stolen Property – Cell Phone	3
E25-26	4/28/2025	Citizen Complaint	Investment/Facebook Scam	3
E25-27	4/29/2025	Citizen Complaint	Unethical Auto Service Complaint	1
E25-28	5/6/2025	Citizen Complaint	Housing Fraud	1
E25-29	5/20/2025	Citizen Complaint	Housing Fraud	2
E25-30	5/20/2025	Corrections	Employee Complaint – Discrimination	4
E25-31	5/28/2025	Citizen Complaint	Assessment – Act 319 Property Access	3
E25-32	6/2/2025	Citizen Complaint	Welfare Fraud	2
E25-33	6/2/2025	Citizen Complaint	Welfare Fraud	1
E25-34	6/12/2025	Citizen Complaint	Poll Worker Hours Worked	3

<u>FILE REF</u>	<u>DATE</u>	<u>DEPT.</u>	<u>DESCRIPTION</u>	<u>STATUS</u>
E25-35	6/18/2025	Citizen Complaint	Misuse of Emergency Responders	2
E25-36	7/10/2025	Aging	Lost/Stolen Property – Wi-Fi Hotspot	3
E25-37	7/14/2025	Citizen Complaint	Housing and Welfare Fraud	2
E25-38	7/25/2025	Citizen Complaint	Games of Chance	1
E25-39	7/28/2025	Citizen Complaint	Bethlehem North Skilled Nursing	2
E25-40	7/28/2025	Citizen Complaint	Bethlehem North Skilled Nursing	2
E25-41	7/29/2025	Citizen Complaint	Business Invoice Dispute	2
E25-42	8/5/2025	Citizen Complaint	Housing Fraud	2
E25-43	8/12/2025	Citizen Complaint	Housing Fraud	3
E25-44	9/6/2025	Citizen Complaint	Social Security Fraud	1
E25-45	9/8/2025	Citizen Complaint	Business Invoice Fraud	2
E25-46	9/9/2025	Citizen Complaint	Welfare Fraud	1
E25-47	9/10/2025	General Services	Employee Complaint – Courthouse Building Maintenance Personnel	6
E25-48	9/12/2025	Law Department	Employee Complaint – Unethical Employee Behavior	4
E25-49	9/16/2025	Citizen Complaint	Homestead Exemption Fraud	3
E25-50	9/17/2025	IT	Lost/Stolen Property - Keys	3
E25-51	9/22/2025	Citizen Complaint	General Services - Parks Employees Hours Worked	5
E25-52	9/25/2025	Citizen Complaint	Real Estate Tax Fraud	5
E25-53	9/28/2025	Citizen Complaint	Housing Fraud	3
E25-54	10/2/2025	Citizen Complaint	Home Food Service Business	2

<u>FILE REF</u>	<u>DATE</u>	<u>DEPT.</u>	<u>DESCRIPTION</u>	<u>STATUS</u>
E25-55	10/6/2025	Citizen Complaint	Housing Fraud	2
E25-56	10/15/2025	Citizen Complaint	Housing Fraud	1
E25-57	10/24/2025	Corrections	Employee Complaint - Harassment	8
E25-58	10/27/2025	Citizen Complaint	Housing Fraud	2
E25-59	11/14/2025	Citizen Complaint	Housing Fraud	1
E25-60	11/18/2025	Citizen Complaint	Housing Fraud	2
E25-61	11/25/2025	Mental Health	Employee Complaint - Employee Fraud	8
E25-62	11/29/2025	Citizen Complaint	Homestead Exemption Fraud	3
E25-63	12/3/2025	Citizen Complaint	Housing Fraud	1
E25-64	12/4/2025	Citizen Complaint	PA Career Link Employee Fraud	3
E25-65	12/18/2025	Citizen Complaint	Homestead Exemption Fraud	3
E25-66	12/19/2025	Citizen Complaint	Homestead Exemption Fraud	1
E25-67	12/18/2025	Citizen Complaint	Theft/Fraud	3
E25-68	12/24/2025	Citizen Complaint	Housing Fraud	1
E25-69	12/26/2025	IT	Lost/Stolen Property – Computers and Monitors	3
E25-70	12/26/2025	Citizen Complaint	Cedar View – Resident Eligibility	5

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/fraud submissions 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 2024: 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".