



# Reporting Fraud, Waste or Abuse

Citizens are encouraged to report fraud, waste or abuse committed by state or local governments or agencies that receive government funds.

*“Exposing fraud is one of the best ways to prevent fraud.”*

—Comptroller Justin P. Wilson

## What is fraud, waste or abuse?

**Fraud** - Any intentional act of deception that violates a law or the public trust to obtain an unjust or illegal advantage.

**Waste** - The mismanagement, inappropriate actions, and inadequate oversight that results in taxpayers not receiving reasonable value for money in connection with any government-funded activity.

**Abuse** - Behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances.

## How to report fraud, waste or abuse:

If a citizen suspects or has knowledge that an agency receiving taxpayer funds is engaging in an activity that is considered to be illegal, improper or wasteful, the citizen should make an anonymous report to:

**Comptroller’s Fraud, Waste and Abuse Hotline**  
at 1-800-232-5454 or  
<http://comptroller.tn.gov/hotline>