Office of the
Ohio Inspector General
Randall J. Meyer

2024 Annual Report

Inspector General Randall J. Meyer

Randall J. Meyer was appointed as Ohio Inspector General in January 2011, and reappointed by the governor of Ohio and confirmed by the Ohio Senate in 2015, 2021, and 2025. While serving as the inspector general, Meyer has released 792 reports of investigation, issued 1,614 recommendations to agencies, and identified over $1/4 billion lost to the State of Ohio. Meyer has been active on the board of directors of the National White Collar Crime Center since 2008, and in 2020 was elected as an officer to the board. In addition, from 2013 through 2023, Meyer served on the board of directors of the Association of Inspectors General.

Inspector General Meyer has dedicated his career to public service for more than 35 years. After completing four years of honorable military service in the United States Navy, Meyer began work as a police officer in 1990, serving as a deputy in the San Francisco Bay area. In 1992, Meyer returned to Ohio, working first as a police officer, and then as a detective for the City of Wilmington Police Department. In 1999, Meyer was recruited to serve as a criminal investigator for the Ohio Attorney General, and was eventually promoted as director of the Ohio Attorney General's Anti-Gang Unit. During this time, Meyer developed and established G.U.A.R.D., a statewide security threat group database which singularly integrated the various data collection systems used by different investigative entities. In 2003, Meyer joined the Ohio Auditor of State's Public Corruption Unit as senior investigator and, in 2007, was promoted to chief of Special Investigations, managing the unit's responsibility of identifying misappropriated or illegally expended public funds, and instituting a statewide fraud prevention training program.

Meyer earned a bachelor's degree in Public Safety Management from Franklin University. He is certified as a fraud examiner with the Association of Certified Fraud Examiners, holds a certification as an economic crime forensic examiner with the National White Collar Crime Center, and is a certified inspector general with the Association of Inspectors General.

Message from the Inspector General

Randall J. Meyer
Inspector General

I am pleased to present the Office of the Ohio Inspector General's 2024 Annual Report. This report is submitted to the governor and members of the 136th Ohio General Assembly in accordance with Ohio Revised Code §121.48. This report outlines the mission and responsibilities of the Inspector General's Office; examines the office's complaint and investigative processes and related statistics; and cites summaries of several investigations the office released from January 1, 2024, through December 31, 2024.

During my tenure, the Office of the Ohio Inspector General (OIG) has identified issues of particular concern warranting special attention. For instance, between 2021 and 2024, the office opened 23 investigations involving the fraudulent disbursals of millions of taxpayer dollars involving the Ohio Department of Job and Family Services (ODJFS) and the Pandemic Unemployment Assistance (PUA) program. Significant staff resources were assigned to these cases to perform various investigative actions including issuing subpoenas for records, completing forensic analysis, conducting interviews, assisting in search warrants, administering prolonged surveillance of targeted individuals, and collaborating with state and federal partners and local prosecutors. In 2024, five of these cases were completed and released by the OIG, identifying a total loss of $13.3 million to the State of Ohio. To date, the OIG has completed and released 13 reports of investigation specifically related to the abuses of the PUA program, identifying over $20.5 million lost and 95 criminal charges issued. In some instances, these cases have resulted in indictments for multiple offenses including first- and second-degree felonies that carry up to 10 and eight years in prison, respectively.

Since 2011, the first year of my appointment, the OIG has released 792 reports of investigation, issued 1,614 recommendations to agencies, and identified over $1/4 billion lost to the State of Ohio.

As Ohio's Inspector General, my office continues to find new techniques to combat malfeasance, innovative methods to increase public trust, and meaningful recommendations to improve and expand current best practices and processes.

Respectfully submitted,

Randall J. Meyer

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Mission and Responsibilities

Safeguarding Integrity in State Government

The Office of the Ohio Inspector General was established in 1988 by an Executive Order of the Governor. Through this executive order, the inspector general was charged with the authority to, "... examine, investigate, and make recommendations with respect to the prevention and detection of wrongful acts and omissions in the Governor's Office and the agencies of state government... ." In 1990, the legislature passed Amended Substitute House Bill 588, which permanently established the position and the Office of the Ohio Inspector General.

The jurisdiction of the Inspector General's Office is limited to the executive branch of state government and to any person and/or vendors who do business with the state. The inspector general is authorized by law to investigate alleged wrongful acts or omissions committed by state officers or employees. It extends to the governor, the governor's cabinet and staff, state agencies (as defined in Ohio Revised Code (ORC) §1.60), departments, authorities, and boards and commissions. The inspector general's jurisdiction includes state universities and state medical colleges, but does not include community colleges. The courts, the General Assembly, and the offices of the Secretary of State, the Auditor of State, the Treasurer of State, and the Attorney General, and their respective state officers or employees are statutorily excluded from the jurisdiction of the Inspector General's Office. Likewise, the office has no authority to investigate allegations concerning any federal, county, municipal or other local officials, agencies, or governing bodies.

The inspector general's authority extends to:

- Addressing complaints received by the office alleging that wrongful acts or omissions have been committed or are being committed by a state officer or employee; or any person or vendor who does business with the state.

- Investigating the management and operation of state agencies on the inspector general's initiative to determine whether wrongful acts and omissions have been committed or are being committed by state officers and employees.

The Inspector General's Office does not become involved in private disputes, labor/management issues, or litigation. The office does not review or override the decisions of a court or the findings of any administrative body.

The Inspector General's Office is not an advocate for either the state agency or the complainant in any particular case. The office's obligation is to ensure that the investigative process is conducted fully, fairly, and impartially. As independent fact finders, wrongdoing may or may not be found as the result of an investigation.

Conducting an Investigation

Complaint Process and Reports of Investigation

Anyone may file a complaint with the Inspector General's Office. At times, complaints are forwarded by other agencies or officials. Complaint forms can be downloaded from the inspector general's website or are provided upon request. Complaints can be made anonymously. However, without the ability to follow up and ask questions of the complainant, anonymous complaints are often more difficult to investigate and verify.

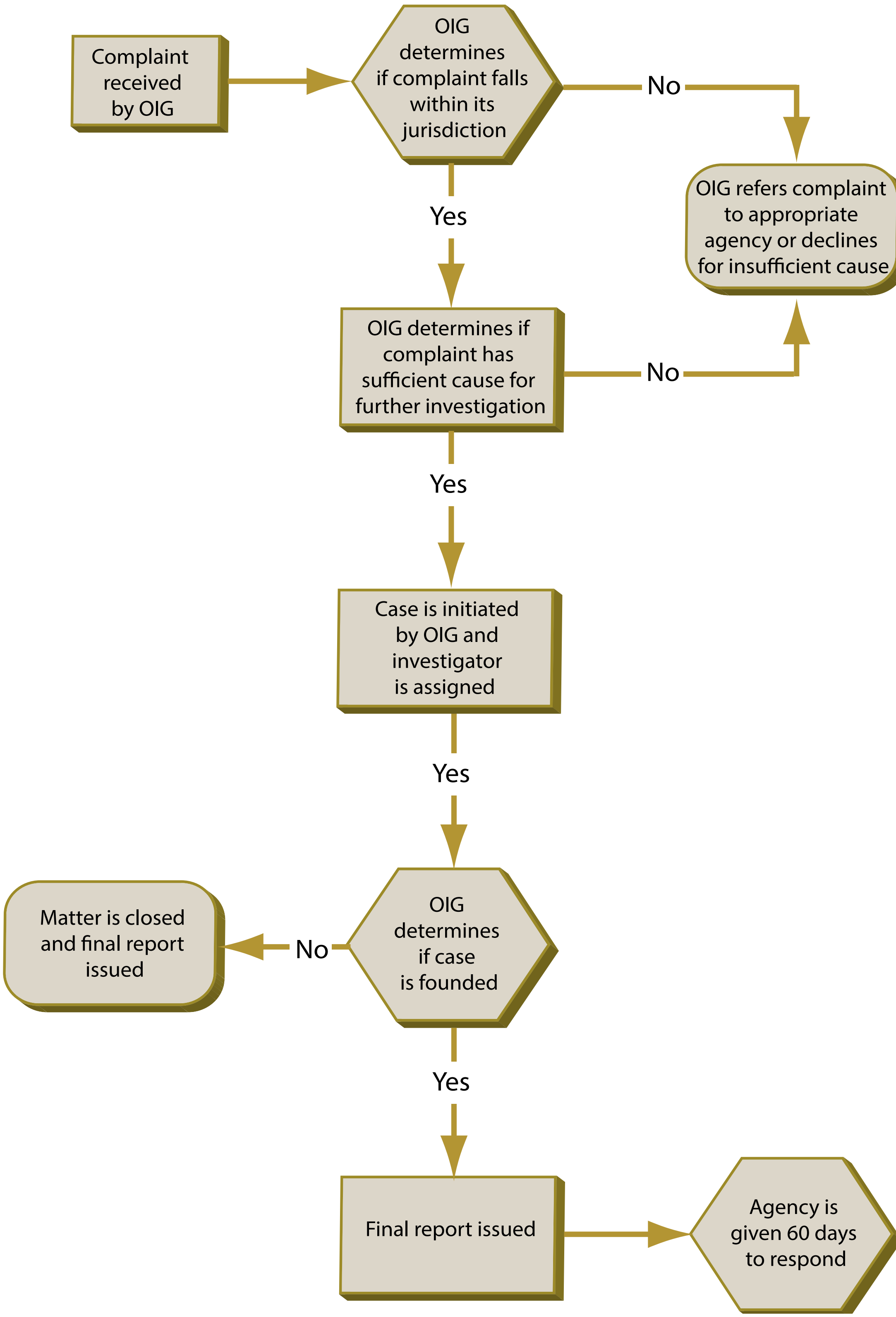
The inspector general may grant complainants or witnesses confidentiality. When appropriate, information received from complainants and witnesses may also be deemed "confidential." Confidentiality is appropriate when it is necessary to protect a witness. It is also appropriate in cases where the information and documentation provided during the course of an investigation would, if disclosed, compromise the integrity of the investigation or when considered confidential by operation of law.

The Inspector General's Office does not offer legal advice or opinions to complainants. In instances where it appears that a complainant is seeking legal assistance, or where it appears that another agency is better suited to address a complainant's issues, the office will advise the complainant to consult with private legal counsel or a more appropriate agency, organization, or resource.

Complaints received are reviewed by the intake committee. This committee consists of the inspector general, chief legal counsel, and case manager. A complaint offering credible allegations of wrongful acts or omissions that fall within the inspector general's jurisdiction is assigned to a deputy inspector general for investigation. Opened and ongoing investigations are generally not subject to public disclosure in order to safeguard the integrity of the investigative process.

At the conclusion of an investigation by the Inspector General's Office, a report of investigation is completed and provided to the governor and the agency subject to investigation. The report may include recommendations for the agency to consider in addressing and avoiding the recurrence of fraud, waste, abuse, or corruption uncovered by the investigation. For each report where the inspector general concludes there is reasonable cause to believe wrongful acts or omissions have occurred, the agency subject to the investigation is asked to respond back to the inspector general within 60 days of the issuance of the report, detailing how the report's recommendations will be implemented. Although there is no enforcement mechanism to ensure items are addressed, the inspector general exercises his due diligence and follows up with the agency. When appropriate, a report of investigation may also be forwarded to a prosecuting authority for review to determine whether the underlying facts give rise to a criminal prosecution. Selected issued reports of investigation are posted on the inspector general's website and all issued reports of investigation are available to the public upon request, unless otherwise noted by law.

Filing a Complaint



Types of Allegations

Complaints submitted to the Inspector General's Office may include a wide range of wrongdoing and may include allegations of more than one type of misconduct committed by an entity or individual. As investigations proceed, new allegations of wrongdoing may be discovered and other individuals or entities may become part of the investigation. Five types of wrongdoing that fall under the inspector general's jurisdiction are:

1 Fraud

An act, intentional or reckless, designed to mislead or deceive.

Examples:

- Fraudulent travel reimbursement
- Falsifying financial records to cover up a theft
- Intentionally misrepresenting the cost of goods or services
- Falsifying payroll information or other government records

2 Waste

A reckless or grossly negligent act that causes state funds to be spent in a manner that was not authorized or which represents significant inefficiency and needless expense.

Examples:

- Purchase of unneeded supplies or equipment
- Purchase of goods at inflated prices
- Failure to reuse major resources or reduce waste generation

3 Abuse

The intentional, wrongful, or improper use or destruction of state resources, or a seriously improper practice that does not involve prosecutable fraud.

Examples:

- Failure to report damage to state equipment or property
- Improper hiring practices
- Significant unauthorized time away from work
- Misuse of overtime or compensatory time
- Misuse of state money, equipment, or supplies

4 Corruption

An intentional act of fraud, waste, or abuse, or the use of public office for personal, pecuniary gain for oneself or another.

Examples:

- Accepting kickbacks or other gifts or gratuities
- Bid rigging
- Contract steering

5 Conflict of Interest

A conflict of interest is a situation in which a person is in a position to exploit his/her professional capacity in some way for personal benefit.

Examples:

- Purchasing state goods from vendors who employ or are controlled by the purchaser's relatives
- Outside employment with vendors
- Using confidential information for personal profit or to assist outside organizations

2024 Statistical Summary

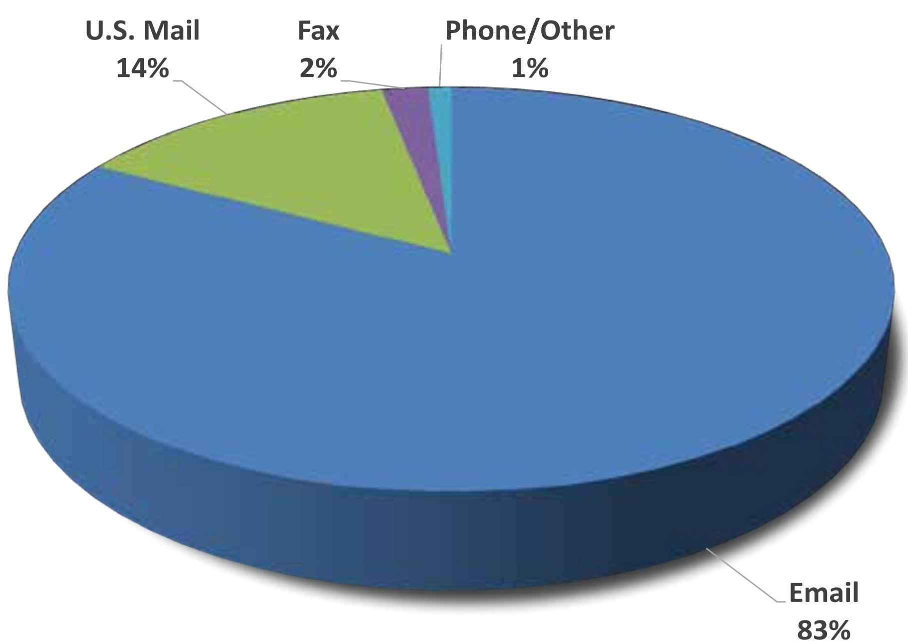
The Inspector General's Office received a total of 396 complaints in 2024. From 2011 through 2024, more than 4,700 complaints have been reviewed.

2024 Complaint Status	GENERAL	ODOT[1]	OBWC/OIC[2]	ALL
Cases Opened	15	9	4	28
No Jurisdiction	189	0	0	189
Insufficient Cause	78	3	7	88
Referred	83	0	2	85
Pending[3]	3	2	1	6
Complaint Totals	368	14	14	396

[1] *ODOT = Ohio Department of Transportation.*
[2] *OBWC/OIC = Ohio Bureau of Workers' Compensation/Ohio Industrial Commission.*
[3] *"Pending" are those complaints that require additional information before a determination can be made.*

The following chart highlights the various methods in which complaints were received by the Inspector General's Office:

Methods in which Complaints were Received in 2024

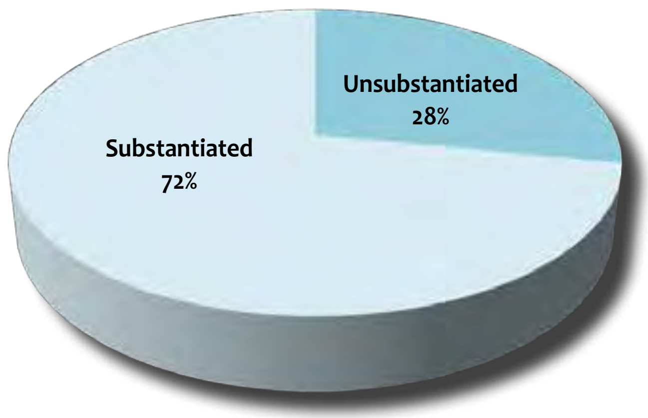


The Inspector General's Office closed 22 cases in 2024. The number of cases closed may reflect cases that were opened in previous years. The following chart summarizes the outcome of the cases closed during the period covered by the 2024 Annual Report:

Results of Cases Closed in 2024	
Total Recommendations Made to Agencies	**57 in 14 cases**
Total Referrals	**34 in 17 cases**
Total Criminal Charges	**64 in 4 cases**
Identified Monetary Loss	**$14,575,258.33 in 8 cases**

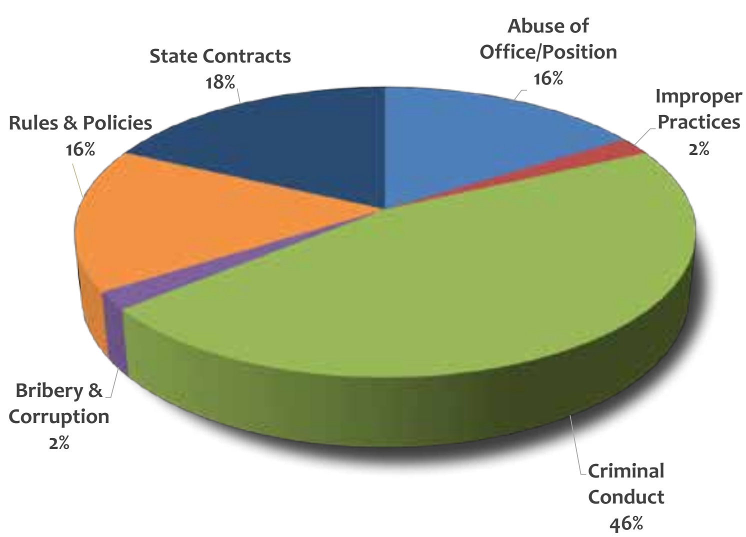
Of the 22 cases closed in 2024, the following chart illustrates the percentage of allegations in closed cases that were found to be substantiated versus those allegations that were found to be unsubstantiated.

Findings of Allegations for Cases Closed in 2024



The following chart shows the types of alleged wrongdoing substantiated in cases closed in 2024. Cases investigated for criminal conduct (46%) and state contracts (18%) led the categories in the cases closed for 2024.

Substantiated Allegations by Type in 2024



General Area

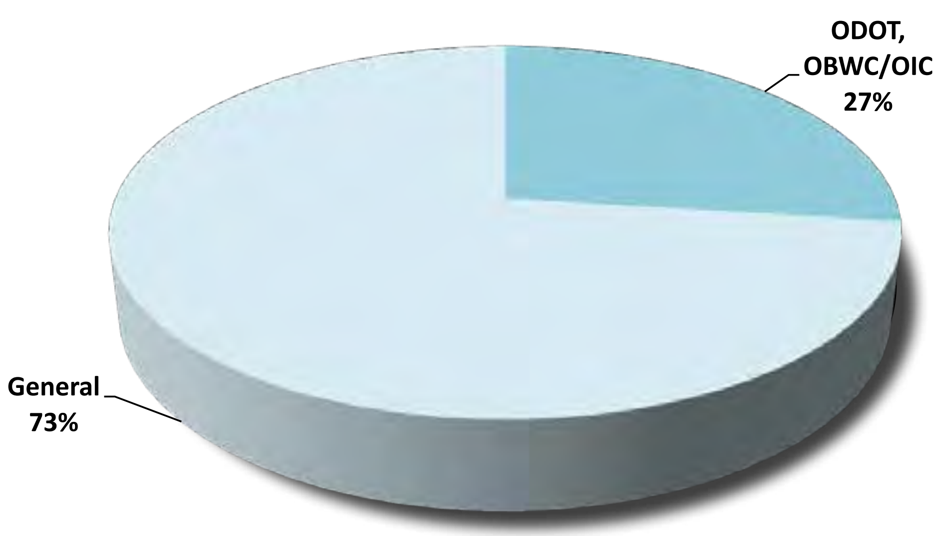
2024 Report

In order to efficiently investigate matters delegated to this office by statute, the Inspector General's Office divides its investigatory casework between three separate areas. Two of these areas, the Ohio Bureau of Workers' Compensation/Ohio Industrial Commission (OBWC/OIC), and the Ohio Department of Transportation (ODOT), have assigned deputy inspectors general. These designated positions were created by specific statutes in the Ohio Revised Code.

The third area, the General Area, is broad in scope and encompasses all the remaining State of Ohio departments and agencies under the purview of the Governor's Office. Deputy inspectors general who are assigned casework in the General Area are responsible for investigating matters within many entities of Ohio government, including the departments of Job and Family Services, Natural Resources, Public Safety, and Rehabilitation and Correction, to name a few. Because of the extensive nature of the casework performed in the General Area, this area generates and reflects the largest amount of cases completed, or closed, by the office.

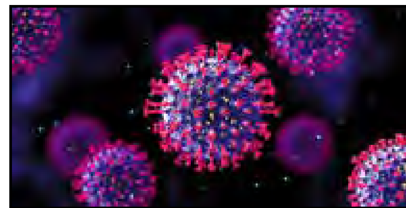
In 2024, there were 15 cases opened and 16 cases closed in the General Area of the Inspector General's Office. As part of the lifespan of a case, the number of cases closed may reflect cases that were opened in previous years.

2024 Cases Closed



General Area

A Focus on Pandemic Unemployment Assistance Investigations



In 2020, because of the COVID-19 pandemic and the increased unemployment of millions of Americans, Congress passed various programs to address the crisis. The Coronavirus Aid, Relief and Economic Security (CARES) Act was a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and was signed into law on March 27, 2020. The CARES Act included provisions for the Pandemic Unemployment Assistance (PUA) program. The PUA program provided temporary benefits and support to self-employed individuals, independent contractors, and others who did not qualify for traditional unemployment benefits and had lost work due to COVID-19 related reasons. Additionally, the PUA program provided temporary benefits and support to workers whose earnings averaged less than $280 per week in their former jobs and permitted qualified applicants to receive these benefits for up to 39 weeks. During the COVID-19 pandemic, the Ohio Department of Job and Family Services (ODJFS) Office of Unemployment Insurance Operations (ODJFS OUI) was responsible for the distribution of PUA benefits to qualified individuals in Ohio.

The CARES Act stipulated that the distribution of PUA benefits to individuals was to end on December 31, 2020. However, on December 27, 2020, the Consolidated Appropriations Act was signed into law and extended the expiration date set by the CARES Act for the payment of PUA benefits to qualified applicants from December 31, 2020, to March 14, 2021. The Act further extended the number of weeks an eligible applicant could receive these benefits from 39 weeks to 50 weeks. On March 11, 2021, the American Rescue Plan Act was signed into law and extended the payment of PUA benefits to qualified individuals from March 14, 2021, to September 6, 2021, and extended the maximum weeks an eligible applicant could receive these benefits from 50 weeks to 70 weeks. The State of Ohio ended the PUA program on September 4, 2021.

Because the PUA program expanded and loosened eligibility to obtain unemployment benefits for recipients, the Ohio Department of Job and Family Services (ODJFS) received an unprecedented number of unemployment compensation claims. This increase in claims necessitated ODJFS to hire intermittent and temporary contracted workers to process the claims. In fiscal year 2021, ODJFS disbursed approximately $7.6 billion in pandemic unemployment benefits and later, ODJFS identified millions of dollars of the disbursals as fraudulent. To address the rampant fraud connected to the PUA program, an investigative group was established in Ohio that consisted of the Office of the Ohio Inspector General; Ohio State Highway Patrol; U.S. Department of Labor - Office of Inspector General; and the Ohio Department of Job and Family Services.

Overview of PUA Eligibility, Claim Processing, and Benefit Payments

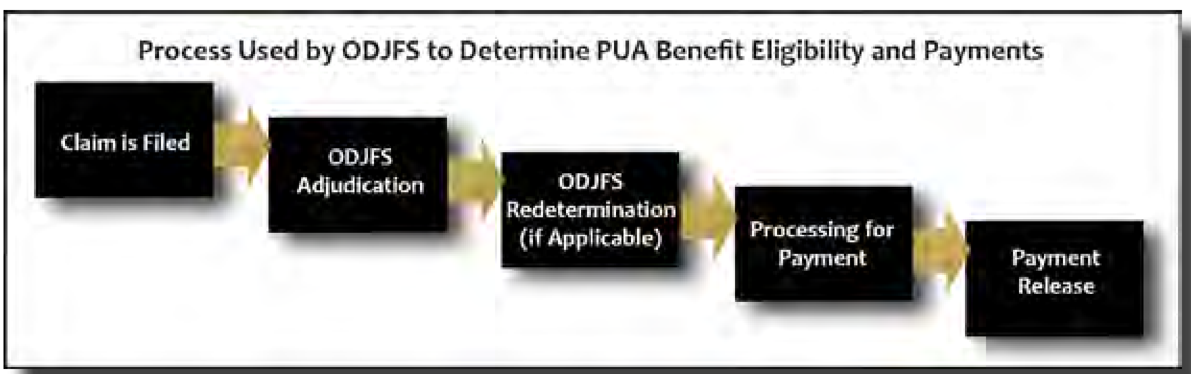
During the period when PUA benefits were available for distribution, ODJFS posted on their website the requirement for PUA applicants to self-certify their COVID-19 eligibility to receive benefits. The U.S. Department of Labor issued guidance and defined PUA eligibility for three groups of people:

- Those previously receiving traditional unemployment benefits who refused to return to work or refused an offer of work because the workplace was not in compliance with local, state, or national health and safety standards directly related to COVID-19.
- Those who provided services to an educational institution or educational service agency and were fully or partially unemployed due to COVID-19 related reasons.
- Those who were laid-off or had their work hours reduced due to COVID-19 reasons.

Also, to ensure applicants met the criteria of eligibility and to strengthen the integrity of the PUA program, the Consolidated Appropriations Act amended the CARES Act by:

- Requiring states to verify the identity of applicants.
- Requiring applicants to substantiate employment or self-employment, and wages earned or paid, to confirm eligibility for pandemic unemployment assistance no later than 90 days from the date of application.

To determine PUA benefit eligibility and the proper release of payments , ODJFS used the following process:



1. The Claimant Applied for Benefits: This was the initial step in the PUA claims process and required the claimant to:
    a. Complete a claim application questionnaire;
    b. Enter their personal, demographic, and work history information;
    c. Adjust the start date of the claim to the last date the claimant worked/ onset of COVID-19 date. This action was referred to as "backdating;"
    d. Upload all ODJFS-required documentation into the claims system; and
    e. Submit the claim.

2. ODJFS Adjudication: After the claimant submitted the claim to ODJFS, the adjudication step was the initial determination made by ODJFS on the claim based on the accuracy and comprehensiveness of the claimant's application and uploaded documents.
3. ODJFS Redetermination (if applicable): This was a claimant appeal process that occurred when a claim initially adjudicated as "Ineligible" was appealed by the claimant. The claim was either sent to the appeals team or to the redetermination team for further review.
4. Processing for Payment: Once the claimant was found to be eligible for benefits, ODJFS performed steps to release benefit payments to the claimant by either direct deposit or by "ReliaCard®," which is Ohio's unemployment-specific debit card.
5. Payment Release: The claimant received their benefit payment by direct deposit, or the funds were loaded onto their ReliaCard® for immediate use.

Once ODJFS contacted US Bank, a ReliaCard® debit card with the approved benefit amount was mailed to the claimant.

Claimants could make purchases with the US Bank ReliaCard® anywhere Visa® and Mastercard® debit cards were accepted, or could withdraw their PUA funds in the form of cash from bank ATMs. The US Bank ReliaCard® does not require a personal identification number or PIN for signature-based purchases should the claimant choose credit when making the purchase. However, a PIN is needed for debit card purchases and cash withdrawals from ATMs. The four-digit PIN is created by the cardholder when activating the card.

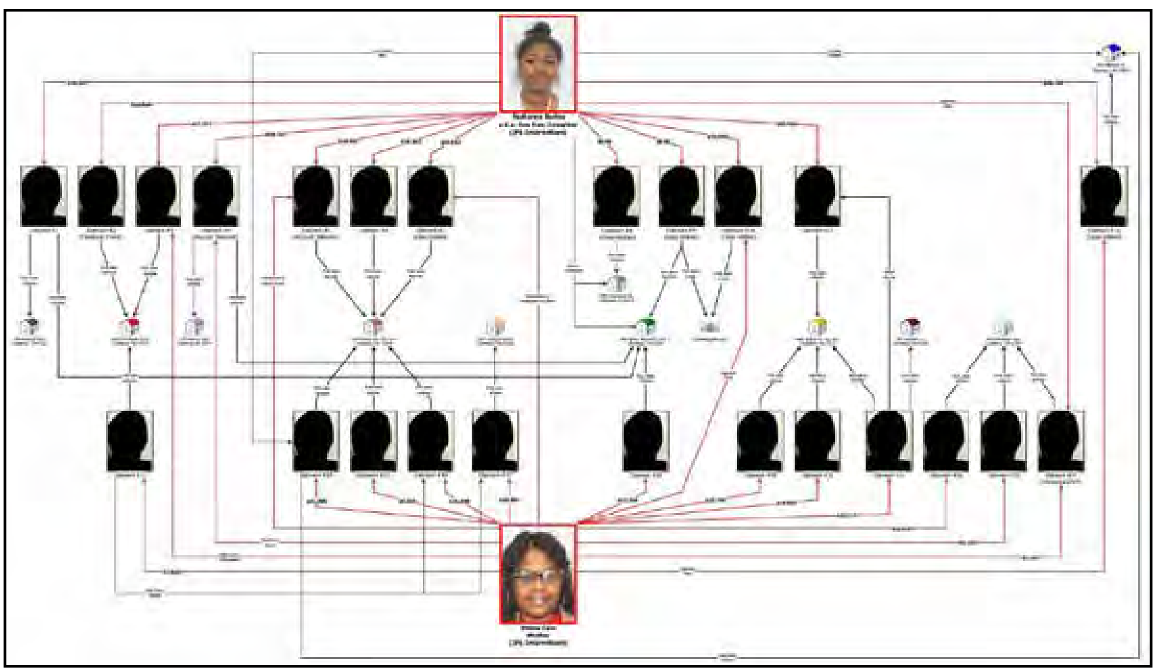
Summaries of PUA Cases

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES
FILE ID NO: 2023-CA00001

In January 2022, the Ohio Department of Job and Family Services (ODJFS) was notified by the Federal Bureau of Investigation (FBI) of an anonymous report stating that intermittent Customer Service Representative (CSR) Rashanna Burley was authorizing previously denied Pandemic Unemployment Assistance (PUA) claims, which released funds to ineligible claimants. Burley had been hired as an ODJFS intermittent CSR on December 15, 2020, and was responsible for reviewing assigned PUA claims to determine if all the required documentation had been properly submitted for processing. The ODJFS Internal Fraud team conducted an audit of the 413 claims Burley accessed during her employment. The Internal Fraud team reviewed Burley's activities in the ODJFS Unemployment Framework for Automated Claim and Tax Services (uFACTS). From this audit of Burley's alleged actions, ODJFS identified 20 claims as fraudulent for various reasons and determined Burley improperly released payments for a total amount of $355,382 in PUA benefit funds to the 20 claim recipients. ODJFS terminated Burley on January 13, 2021.

While auditing PUA claims accessed by Burley, ODJFS also audited the claims accessed by Velma Cain who was hired as an intermittent CSR on January 19, 2021. From this audit, ODJFS suspected Cain was performing fraudulent actions and had her de-scheduled and her access to the PUA claims system revoked. ODJFS evaluated all 7,466 PUA claims Cain had accessed and identified 123 claims as fraudulent. As a result of Cain's fraudulent actions, a total amount of $1,582,251.50 was improperly released for payment to individuals on the 123 fraudulent claims identified. Cain was terminated from her employment with ODJFS on January 4, 2022.

ODJFS discovered an unusual crossover of claims accessed by Burley and Cain, and referred the matter and their reported findings to the Ohio Inspector General and other members of the PUA Investigative Group on January 13, 2023. The Ohio Inspector General's Office opened an investigation to establish what connections/relationships existed between CSRs Burley and Cain. Investigators discovered that Velma Cain was Rashanna Burley's biological mother. In addition, investigators found 12 claimants whose PUA claims were fraudulently accessed and improperly acted upon by Burley and Cain, and 12 additional claimants who were friends and relatives of Burley and Cain that were fraudulently accessed and improperly acted upon by Cain.



From investigators' review of Burley's and Cain's actions, the following are examples of the unauthorized actions taken by Burley and Cain to approve PUA benefits for ineligible claimants with whom they had personal connections:

Claimant #1
Burley accessed Claimant #1's claim and adjudicated the claim, which she was not trained or authorized to do, which improperly released $10,824 in PUA funds to Claimant #1. Investigators discovered that Claimant #1 had been incarcerated in Warren Correctional Institution since December 29, 2014, and was subsequently ineligible for PUA benefits.

Claimant #2
Burley accessed Claimant #2's claim and backdated the claim, which she was not trained or authorized to do. Burley's actions improperly released $10,824 in PUA funds to a US Bank ReliaCard® debit card issued to Claimant #2. Claimant #2 was a Facebook friend of Burley and had the same home address as Kyson Murphy (Claimant #13).

Claimant #4
Burley accessed Claimant #4's claim and changed the claimant's email address, password, and bank account information, which was identified as an account takeover. Burley's action resulted in the improper release of $19,182 in ineligible PUA funds into a bank account Burley fraudulently set up.

Claimant #7
Investigators discovered several personal connections between Claimant #7 and Burley. Claimant #7's name was listed on Burley's ODJFS employment application as her emergency contact. Claimant #7 was also mentioned on a post on Burley's Facebook account and was listed as a relative of Burley in an obituary for Burley's grandmother. Investigators also discovered that Claimant #7 was a close relative of Cain.

Burley accessed and fraudulently backdated Claimant #7's claim, resulting in the improper release of $19,371 in retroactive PUA benefit payments. Cain accessed Claimant #7's claim and fraudulently erased a $13,281 overpayment and improperly released $1,323 in new PUA benefit payments. The fraudulent actions taken by both Burley and Cain in Claimant #7's PUA benefit claims resulted in the improper release of a total of $34,164.

Claimant #10
Burley accessed Claimant #10's claim and adjudicated a fraud issue as eligible. Burley's actions resulted in the improper release of $32,463 in PUA benefit payments to Claimant #10. Burley's Facebook account revealed a post where Burley identified Claimant #10 as her aunt and wished her a happy birthday on the claimant's birthday.

Claimant #11
Burley accessed Claimant #11's claim and backdated the claim, and adjudicated the identity verification issues as eligible. Burley's fraudulent actions resulted in the improper release of $32,693 in PUA benefit payments to Claimant #11, who had been incarcerated in the Belmont Correctional Institution since November 29, 2018. Claimant

#11's ReliaCard® was mailed to an address that was used on two other fraudulent claims which were manipulated by Velma Cain.

Claimant #13

Investigators found that Burley and Claimant #13 (Kyson Murphy) had a personal relationship, had children together, and previously lived together at a former address listed for Velma Cain. Investigators reviewed Murphy's PUA claim and found that on June 8, 2021, Cain had accessed Claimant #13's claim, which was submitted by Kyson Murphy, and Cain ruled an employment verification issue as eligible without obtaining the required documents. Cain's actions improperly released $7,824 in PUA benefit payments to Murphy which was mailed to an address also used by claimants #2 and #3. ODJFS determined that the pay stub Murphy submitted as an employment verification document on this claim was "fake," and Ohio Taxation Wage and Earnings records indicate Murphy had not been employed since the third quarter of 2019. On May 20, 2021, Murphy was involved in a robbery that resulted in a shooting death of one of the victims. On July 12, 2021, Murphy was arrested for aggravated robbery and murder. During the homicide investigation, Murphy's cellphone was searched which revealed numerous calls and text messages between Murphy and Rashanna Burley.

In addition to the $7,824 Murphy had received from his own fraudulent PUA claim, investigators also found three fictitious PUA claimants (Claimants #14, #16 and #17) that Burley and Murphy created, submitting fictitious names and Social Security numbers as required identity documentation for the processing of PUA claims. Cain then improperly cleared the claims of those fictitious claimants as eligible, releasing funds to bank accounts accessed by Burley and Murphy.

Claimant #14

On February 23, 2021, a claim for Claimant #14 was filed. The following day, on February 24, 2021, Cain accessed this claim, backdated the claim and adjudicated the claim as eligible. Cain's fraudulent actions resulted in the release of $31,386 in PUA benefit payments into a Huntington bank account for Claimant #14. Claimant #14's claim and bank account were in the name of Kaitlynn Cole, which was a fictitious name. Investigators found that on February 22, 2021, Rashanna Burley created the identity of Claimant #14, Kaitlynn Cole. Burley went to the Ohio Bureau of Motor Vehicles office claiming to have lost her driver's license. After receiving a paper temporary driver's license form, Burley removed her name and operator's license number from the document and inserted the fictitious name of Kaitlynn Cole, and a fictitious operator's license number. However, Burley failed to remove her photograph, signature, and address from the document. This fictitious form was then submitted as identification for the claim, but no other required documents were submitted.

Huntington bank records for Kaitlynn Cole (fictitious Claimant #14), showed ATM withdrawals, counter check withdrawals, and electronic payments to Rashanna Burley. An analysis of this Huntington bank account indicated the account was used to receive and send payments to many of the claimants on claims upon which Burley and Cain conducted fraudulent actions.

Claimant #16
On April 23, 2021, Kyson Murphy (Claimant #13) created the fictitious identity of Claimant #16, Torey Goins, by going to the Ohio Bureau of Motor Vehicles office claiming to have lost his identification card. After receiving a temporary paper identification card form, Murphy removed his name and address from the form and inserted the fictitious name (Torey Goins) and address and removed his signature under his photograph, leaving the space blank. This fake temporary identification card form was submitted to ODJFS for identity verification of fictitious Claimant #16, but no other required documents were submitted.

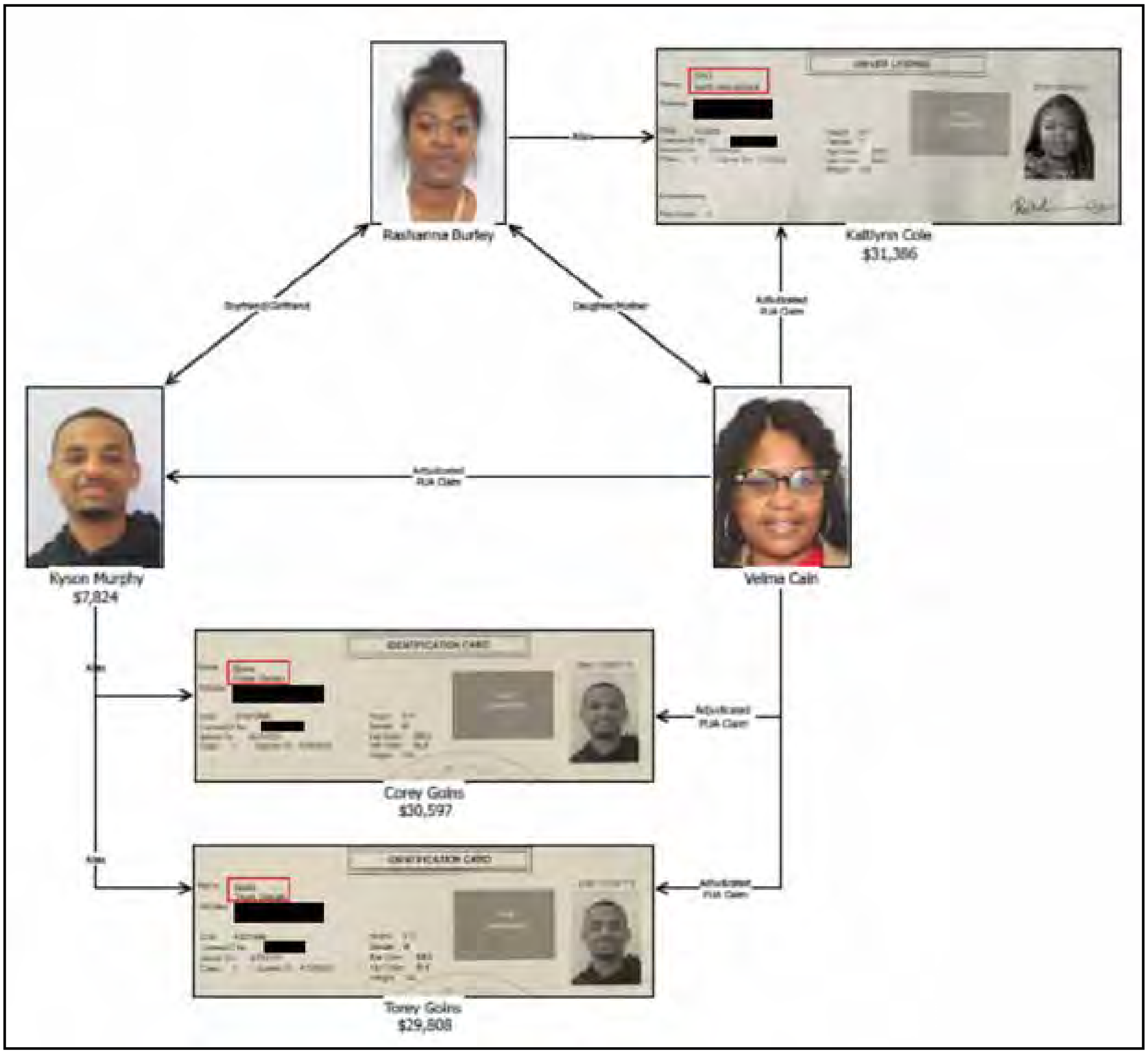
On April 27, 2021, Murphy filed a claim for PUA benefits for fictitious Claimant #16 (Torey Goins). On April 28, 2021, Cain accessed the claim and adjudicated the issues as eligible without uploading to the claim the required identity and employment verification documents.

According to ODJFS, Cain's improper actions resulted in the fraudulent release of $29,808 in PUA benefits funds to fictitious Claimant #16 (Torey Goins), which was direct deposited into a Huntington bank account. The Huntington bank records revealed large cash withdrawals and electronic transfers through Zelle® and Cash App to Rashanna Burley and Claimant #7. The address provided on the Huntington bank account was Burley's current and former addresses.

Claimant #17
On April 23, 2021, Kyson Murphy created the fictitious identity of Claimant #17, Corey Goins, by going to the Ohio Bureau of Motor Vehicles office claiming to have lost his identification card. After receiving a paper temporary identification card form, Murphy removed his name and address from the document and inserted the fictitious name (Corey Goins) and address, and Murphy removed his signature under his photograph leaving the space blank. This fake temporary paper identification card form was submitted to ODJFS for identification verification, but no other required documents were submitted.

On June 24, 2021, Cain falsely reported that the "Claimant provided all requested information for verification."

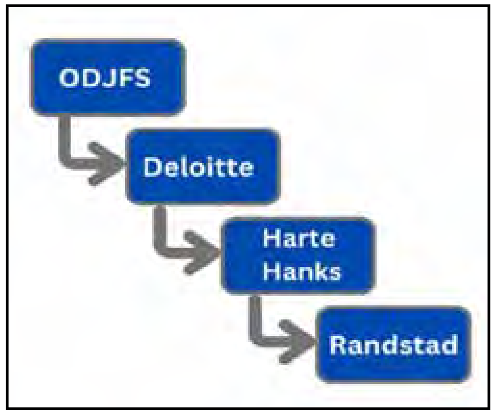
On June 28, 2021, Cain's fraudulent actions resulted in the release of $18,396 in PUA benefit payments to a ReliaCard® debit card for fictitious Claimant #17 Corey Goins. According to ODJFS, once Claimant #17's claim was falsely determined to be eligible, PUA benefit payments totaling $30,597 continued to be released to fictitious Claimant #17 through the end of the PUA program on September 4, 2021.



As a result of this investigation, the Ohio Inspector General's Office referred the completed report of investigation to the Franklin County Prosecuting Attorney. On August 28, 2024, Rashanna Burley, Velma Cain, and Kyson Murphy were indicted by a Franklin County grand jury for various offenses including Engaging in a Pattern of Corrupt Activity, Theft, Telecommunications Fraud, Theft in Office, Tampering with Records, and Money Laundering. The Ohio Inspector General's Office also referred the report of investigation to the Ohio Auditor of State for consideration.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES
FILE ID NO: 2023-CA00008

On June 29, 2021, ODJFS contractor Deloitte Consulting LLP notified ODJFS that, "During the verification process that we conducted, it has come to our attention that the following agent [Intermittent CSR Janelle Thrower-Rivera] accounts seem to merit further investigation based on possible suspicious activity." During the COVID-19 pandemic, Deloitte Consulting was contracted by ODJFS to hire intermittent customer service representatives (CSRs) to process the unprecedented number of PUA unemployment compensation claims. Deloitte Consulting subcontracted with Harte Hanks and Harte Hanks subcontracted with Randstad to provide intermittent CSRs. Harte Hanks was the company who provided the supervisors and the training for the PUA workers provided by Randstad.



Intermittent CSR Janelle Thrower-Rivera was hired by Randstad on June 8, 2020, and was terminated on August 12, 2020. During a review of the claims accessed by Thrower-Rivera during her period of employment, Harte Hanks discovered that Thrower-Rivera had filed on July 3, 2020, an application to receive PUA unemployment benefits when she was employed by Randstad. A review of her PUA application showed that Thrower-Rivera attested she was unemployed at the time she filed the original claim. Thrower-Rivera was terminated from Randstad on August 12, 2020, for poor attendance/job abandonment. On August 19, 2020, Harte Hanks notified Deloitte of the termination of Thrower-Rivera. According to Deloitte, the final occasion Thrower-Rivera logged into the PUA claims system was on September 9, 2020. However, investigators discovered records indicating that Thrower-Rivera's access to the PUA system was not terminated by Deloitte until June 7, 2021.

In July 2021, ODJFS received an email notification from Deloitte alleging Thrower-Rivera improperly accessed PUA claims. After receiving this email, ODJFS conducted an audit of all 883 PUA claims accessed by Thrower-Rivera and discovered that she had searched claims without a business reason. ODJFS also discovered Thrower-Rivera had improperly accessed six claims numerous times, and that one of those six claims was her own PUA unemployment claim filed during the same time she was employed by ODJFS/Randstad.

On June 22, 2023, ODJFS notified the Ohio Inspector General of Thrower-Rivera's suspected illegal activity. Investigators searched and evaluated the claims improperly accessed by Thrower-Rivera to determine if there were any connections between her and the six claims in question. From this evaluation, investigators discovered Thrower-Rivera was able to release PUA funds for payment for one of the six claims she had improperly accessed. In four other ineligible claims Thrower-Rivera accessed and attempted to manipulate, there were additional issues that prevented Thrower-Rivera from releasing PUA funds on those claims. The sixth claim Thrower-Rivera accessed was a claim for PUA funds that she filed for herself during the time she was employed by ODJFS/Randstad to conduct CSR duties. A review of her PUA application showed that Thrower-Rivera falsely attested she was unemployed at the time she filed her claim. Investigators learned that after her termination from ODJFS/Randstad, Thrower-Rivera was employed by Digital Risk Mortgage Services, LLC (Digital Risk) during the third and fourth quarters of 2020 and all of 2021. Investigators discovered Thrower-Rivera also submitted weekly PUA claims during her employment with Digital Risk, falsely attesting she was unemployed and improperly receiving PUA unemployment benefits. According to ODJFS, Thrower-Rivera improperly received $32,463 in PUA unemployment funds during times she was either employed by ODJFS/Randstad or by Digital Risk Mortgage Services, LLC.

Investigators obtained and reviewed Thrower-Rivera's bank records. For the period from June 18, 2020, through September 30, 2021, investigators determined the following dollar amounts Thrower-Rivera had received from her employers and from her PUA unemployment claims:

DATE RANGE	THROWER-RIVERA SOURCE OF FUNDS	AMOUNT
6/18/2020 – 8/21/2020	ODJFS/Randstad Income	$ 3,205.86
7/23/2020 – 7/13/2021	PUA Unemployment Benefits	$ 32,463.00
9/15/2020 – 9/30/2021	Digital Risk Mortgage Services Income	$ 64,596.47
TOTAL:		**$ 100, 265.33**

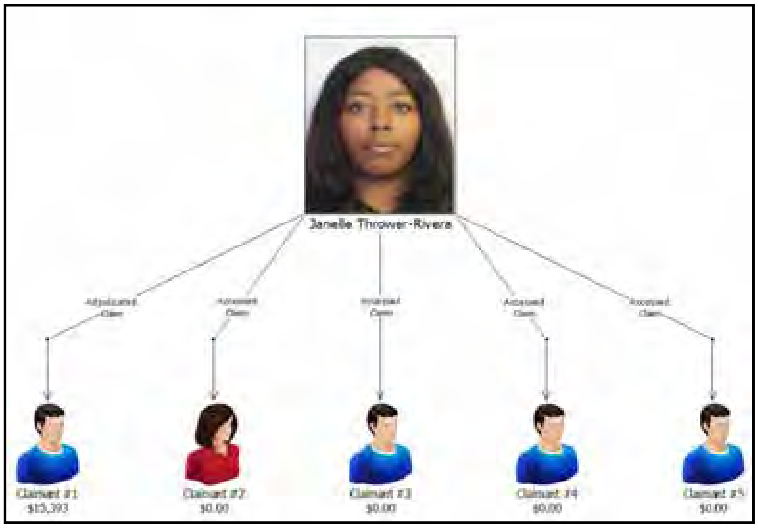
From their evaluation of Facebook, IP addresses, and Venmo® records and the claims Thrower-Rivera improperly accessed, investigators determined the following:

Claimant #1 filed a PUA claim with ODJFS on June 12, 2020. However, the claim was denied because it did not meet the program eligibility requirements. Thrower-Rivera was not authorized to adjudicate a program eligibility issue in this claim. However, on August 22, 2020, Thrower-Rivera accessed this claim and adjudicated the program eligibility issue as eligible. According to ODJFS, her actions resulted in the improper release to a US Bank ReliaCard® debit card of $15,393 to Claimant #1. Thrower-Rivera is a Facebook friend with a relative of Claimant #1. According to Facebook conversations, Claimant #1's relative is the godparent to a relative of Thrower-Rivera.

Claimant #2 filed a PUA claim with ODJFS on August 6, 2020, and is a close relative to Thrower-Rivera. On six different occasions, Thrower-Rivera accessed Claimant #2's claim, and attempted to adjudicate the claim as eligible. However, Thrower-Rivera was unable to release payment of any PUA funds in these instances, because the claim had been denied based on other issues of which she was either unaware or incapable of clearing.

Claimants #3, #4, and #5 each filed more than one PUA claim with ODJFS. Thrower-Rivera attempted to adjudicate the claims for these three individuals; however, she was unable to release payment of any PUA funds in these instances, because the claims had been denied based on other issues of which she was either unaware or incapable of clearing.

Summary of Thrower-Rivera Actions



Investigators reviewed Facebook records and discovered that there were Facebook connections between Thrower-Rivera and PUA fund claimants #1, #2, #3, and #4. Investigators also found a Facebook connection between Thrower-Rivera and a relative of Claimant #1, which included Venmo® transactions. In additional Facebook posts, the relative of Claimant #1 is identified as the godparent of Thrower-Rivera's relative. Facebook identifies the relative of Claimant #1 and Claimant #3 as Facebook friends.

Investigators analyzed ODJFS' PUA dashboard and captured the IP addresses of the electronic devices used by Thrower-Rivera and PUA claimants #1, #2, #3, and #4. From a review of these records, investigators discovered IP address connections linking Thrower-Rivera to both Claimant #1 and Claimant #2, and an IP address connection linking Claimant #2 to Claimant # 1 and Claimant #4.

On September 13, 2023, investigators went to Thrower-Rivera's residence. A male subject answered the door, said Thrower-Rivera was not there and that he did not know how to reach her. Investigators left their contact information with the male subject. Minutes later Thrower-Rivera called investigators wanting to know what their inquiry was about. When told it was regarding her employment with ODJFS/Randstad, Thrower-Rivera said she did not want to talk at that time but would call investigators the following day. Thrower-Rivera did not call investigators the following day, and when investigators called her, she would hang up.

The Ohio Inspector General referred this report of investigation to the Hamilton County Prosecutor for consideration. Janelle Thrower-Rivera was indicted on charges of Theft, Unauthorized Use of a Computer, Tampering with Records, and Telecommunications Fraud.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES
FILE ID NO: 2023-CA00010

On June 15, 2023, the Ohio Department of Job and Family Services (ODJFS) referred an allegation of wrongdoing to the Inspector General's Office, the Ohio State Highway Patrol (OSHP), and the U.S. Department of Labor - Office of Inspector General (DOL-OIG). ODJFS alleged that a former Randstad employee, Customer Service Representative (CSR) Ericka Holland, improperly accessed and authorized payments on Pandemic Unemployment Assistance (PUA) claims. On June 28, 2020, Ericka Holland was hired by subcontractor Randstad as a CSR assigned to answer calls for the PUA Call Center under the supervision of Harte Hanks. Randstad terminated Holland on or about August 20, 2020, after Harte Hanks discovered that Holland was making outbound calls from the Call Center, which was prohibited without supervisory permission, and was working outside her scheduled hours. As a CSR call taker, Holland did not have authority to "adjudicate" or resolve any issues which could either trigger a payment to a claimant or prevent a claim from being paid. Additionally, Holland did not have the authority to "redetermine monetary" status, which involved taking action to increase the weekly PUA benefit payments on a claim. ODJFS alleged Holland improperly took actions outside the scope of her training and authority on 393 PUA claims. ODJFS generated a report of Holland's activities from the ODJFS Unemployment Framework for Automated Claim and Tax Services (uFACTS) system and provided the report to the Inspector General's Office for its review.

Investigators reviewed the records provided by ODJFS and determined Holland had improperly released PUA benefit funds on 126 of the 393 claims flagged for fraud, totaling $3,247,402. Investigators found that Holland "voided fraud" alerts on PUA claims; cleared identity verification, program eligibility and other issues on PUA claims; and increased the reported income amounts for claimants – all of which were actions Holland was not permitted to perform in her position.

... Holland had improperly released PUA benefit funds on 126 of the 393 claims flagged for fraud, totaling $3,247,402.

On March 7, 2024, investigators contacted Holland and she agreed to be interviewed. Holland admitted that she had voided fraud alerts and cleared issues on PUA claims and increased the monetary PUA benefits for claimants who contacted the PUA Call Center. Holland stated that she had been trained to take those actions and was encouraged by supervisors to do all she could to help claimants. Holland stated that when she found an issue on a claim that she believed she was not authorized to correct, she would forward that issue to the appropriate team of workers for resolution. Holland also admitted that, using the PUA Call Center phone system, she called some claimants back after speaking with them earlier in the day to provide updated information on the status of their claims, which she was not authorized to do without a supervisor's prior approval. Holland said that she did not receive any payments from claimants in exchange for her assistance and claimed she did not collect PUA benefits while employed by Randstad.

Holland said she believed her work was being monitored and evaluated by her Harte Hanks supervisor and Quality Assurance (QA) team.

Investigators subpoenaed and evaluated Holland's bank records and personal cell phone records for any evidence of financial gain, motive, or a personal relationship with any of the claimants whose claims were accessed by Holland and flagged for fraud. Investigators found no evidence that Holland knew or had a personal relationship with any of the callers. Additionally, investigators found no evidence of profit or collusion with co-conspirators and none of the claimants' phone numbers appeared on Holland's personal phone records.

Holland's Training and Supervision Provided by Harte Hanks

Though Harte Hanks was responsible for supervising, monitoring and evaluating Holland's PUA assignment, investigators found Harte Hanks supervisors reviewed very little of Holland's work activity. Investigators learned that a CSR's calls were monitored by both the CSR's supervisor and a Quality Assurance (QA) team. Supervisors were required to listen to a minimum of two calls per CSR per week and the QA team was required to listen to five calls per CSR per week – for a total of seven calls to be monitored for each CSR per week. Supervisors were also required to review the CSR's work in the uFACTS system related to these calls. The CSRs were informed that their calls were recorded and could be monitored and evaluated, but the CSR was not aware at the time of a call whether someone was listening in on their call.

However, during the approximately seven-week period Holland worked as a subcontractor for Randstad, Holland's Harte Hanks supervisor only accessed four claims to review, and the QA team accessed only two of the 791 claims Holland accessed (about 3/4 of 1%) in uFACTS at the time of or within two weeks of Holland's work on the claims. Quality Assurance evaluations related to Holland's work emphasized professionalism and compassion toward callers but did not directly evaluate or address the quality of Holland's work activity on PUA claims. Though Holland told investigators that she believed her phone calls and uFACTS actions on PUA claims were being monitored and evaluated, Harte Hanks failed to monitor and evaluate Holland's actions in the uFACTS system and took no action to notify Holland that she was acting improperly or to re-train her. Despite claims by Harte Hanks that procedures were in place to identify improper activity by CSRs, Holland's improper actions on PUA claims were not noticed by her supervisor or the QA team and was only discovered by ODJFS long after Holland was terminated by Randstad. Additionally, investigators determined that 43% of Holland's accesses to the uFACTS claims system occurred more than one-half hour after Holland was scheduled to end her workday. It took

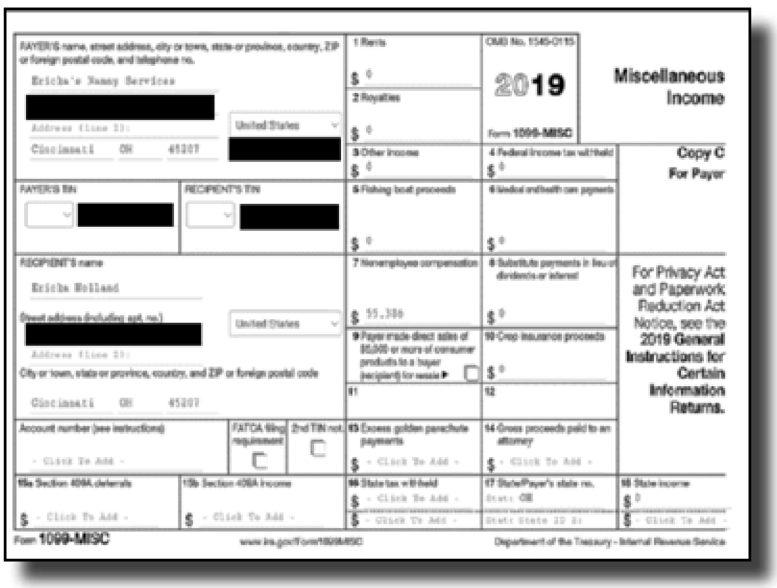
> ***... Though Harte Hanks was responsible for supervising, monitoring and evaluating Holland's PUA assignment, investigators found Harte Hanks supervisors reviewed very little of Holland's work activity.***

seven weeks for Holland's Harte Hanks supervisor to notice that Holland was improperly working outside of her scheduled work hours. Investigators concluded that Harte Hanks' insufficient supervision and a lack of effective quality control allowed Holland to routinely release PUA funds to ineligible claimants. Additionally, investigators concluded that Harte Hanks' lack of appropriate oversight and evaluation of Holland's work activity led Holland to believe that she was acting in accordance with her training and authority. Investigators determined that adequate supervision and timely review of Holland's work activity would have likely led to the discovery of her improper actions much sooner – preventing or markedly reducing the improper release of over $3.2 million in PUA funds.

Holland uFACTS Accesses and Actions		
	Number	Percentage
During Work Hours*	1873	57%
Outside Work Hours	1405	43%
Total Accesses and Actions	3278	

Holland's Improper Personal PUA Claim

In addition, investigators discovered that Holland had filed a claim for PUA benefits for which she was not eligible. Holland's ineligible PUA claim and the benefits she received included the time period she worked for Randstad as a PUA CSR. Investigators also discovered Holland had fraudulently submitted a false Form 1099-MISC to inflate her reported income on her PUA claim and substantially increase her PUA benefit payments. Investigators determined Holland received in total, $56,780 in improper PUA benefits. Investigators verified that Holland did not use her PUA credentials while working as a CSR call taker to file or access her own claim in uFACTS.



PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.
Ericka's Nanny Services
[redacted]
Address (Line 2):
Cincinnati OH 45207
United States
[redacted]
PAYER'S TIN [redacted]
RECIPIENT'S TIN [redacted]
RECIPIENT'S name
Ericka Holland
Street address (including apt. no.)
[redacted]
United States
Address (Line 2):
City or town, state or province, country, and ZIP or foreign postal code
Cincinnati OH 45207
Account number (see instructions)
FATCA filing requirement
2nd TIN not.
1 Rents $ 0
2 Royalties $ 0
3 Other income $ 0
4 Federal income tax withheld $ 0
5 Fishing boat proceeds $ 0
6 Medical and health care payments $ 0
7 Nonemployee compensation $ 55,386
8 Substitute payments in lieu of dividends or interest $ 0
9 Payer made direct sales of $5,000 or more of consumer products to a buyer (recipient) for resale
10 Crop insurance proceeds $ 0
11
12
13 Excess golden parachute payments
14 Gross proceeds paid to an attorney
15a Section 409A deferrals
15b Section 409A income
16 State tax withheld
17 State/Payer's state no. State: OH
18 State income $ 0
OMB No. 1545-0115
2019
Form 1099-MISC
Miscellaneous Income
Copy C For Payer
For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
Form 1099-MISC www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service

The Inspector General's Office found that wrongful acts and omissions occurred on the part of Holland and subcontractor Harte Hanks. Investigators issued three recommendations to the Ohio Department of Job and Family Services, and referred the report of investigation to the Hamilton County Prosecuting Attorney and the Ohio Auditor of State for consideration.

OHIO DEPARTMENT OF JOB & FAMILY SERVICES
FILE ID NO: 2023-CA00009

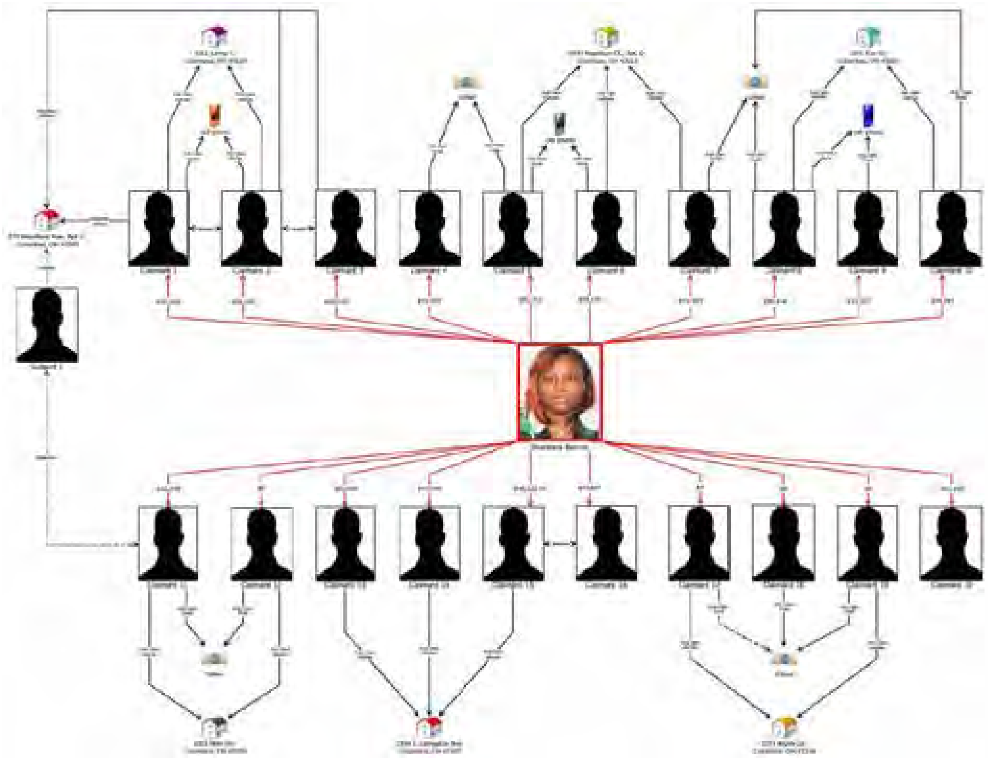
On June 29, 2023, the Ohio Department of Job and Family Services (ODJFS) referred an allegation of wrongdoing by intermittent Customer Service Representative (CSR) Shontiera Barnes to the Inspector General's Office. ODJFS hired intermittent employees and contracted through staffing companies for employees to process PUA claims. One of these staffing companies, Randstad, hired Barnes from August 14, 2020, to September 22, 2020. Barnes' duties at Randstad were to take calls from Ohioans needing assistance with their PUA claims. She was not authorized to adjudicate, nullify, or void PUA claim issues (such as Fraud, Identity Verification, and Program Eligibility), redetermine monetary amounts, or backdate claims. As an intermittent and contract employee, Barnes worked by computer remotely from her home.

During her job training, Barnes was instructed that she was not permitted to access claims of relatives or friends. ODJFS reviewed Barnes' work and found she accessed 223 claims during her employment at ODJFS/Randstad. ODJFS identified 42 of those claims as potentially fraudulent because the required documents to ensure the claimant's eligibility, such as employment and identity verification documents, were not present within the claims. ODJFS discovered Barnes took improper actions to void the Fraud holds and eligibility issues on the claims, which resulted in the fraudulent release of PUA funds in 34 of the 42 claims, totaling $1,164,153.50. The remaining eight claims Barnes redetermined as eligible met the requirements for PUA benefits; however, Barnes was not authorized in her position to make those determinations.

... Barnes took improper actions to void the Fraud holds and eligibility issues on the claims, which resulted in the fraudulent release of PUA funds ... totaling $1,164,153.50.

After ODJFS notified the Inspector General's Office of their findings, investigators selected 20 claims from the 42 claims that were identified by ODJFS as fraudulent and evaluated the claims for any connections between Barnes and the PUA claimants in question. Investigators obtained and analyzed applicable ODJFS records and Barnes' bank, social media, and wage records to determine whether there were any relationships between Barnes and the claimants. From this review, investigators discovered numerous personal connections between Barnes and the claimants and that she had improperly removed Fraud holds on the claims which she was not authorized to perform. On April 18, 2024, investigators interviewed Barnes. During her interview, Barnes identified several of the claimants in question and admitted to investigators that she knew them. Barnes also admitted that one of the claimants was the father of her children, and that another claimant was his brother. Barnes also admitted knowing two other claimants because she had attended school with them.

Connections Between Barnes and the PUA Claimants in Question



Barnes denied being told that she was prohibited from accessing claims of people she knew, but later acknowledged that she did not listen during her job training. Barnes admitted to investigators that she removed Fraud holds on the claims, which she was not authorized to perform in her position.

Investigators also found that Barnes filed her own personal PUA claim during the same period she was employed by ODJFS/Randstad and other employers, and improperly received PUA benefit payments, totaling $49,302. From their analysis of records, investigators determined the following timeline shows the period she was concurrently and improperly receiving PUA unemployment benefit payments.

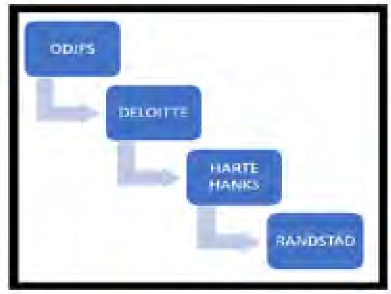
Barnes' PUA Timeline

Barnes admitted to investigators that she had received PUA benefit payments during the same period she was employed by ODJFS/Randstad and other employers.

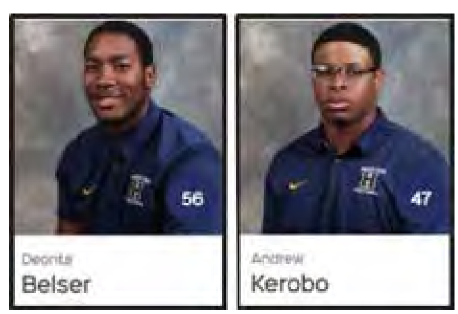
The Inspector General's Office referred this report of investigation to the Franklin County Prosecutor's Office for consideration.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES
FILE ID NO: 2023-CA00011

On August 3, 2023, the Ohio Inspector General's Office joined an ongoing investigation conducted by the Ohio State Highway Patrol (OSHP) and the U.S. Department of Labor Office of Inspector General (DOL-OIG) into the improper actions alleged by the Ohio Department of Job and Family Services (ODJFS) concerning Andrew Kerobo, a seasonal teleservices representative (STR) who worked for the ODJFS subcontractor Randstad and was supervised by subcontractor Harte Hanks, Inc. to process Pandemic Unemployment Assistance (PUA) claims. Referral documents provided to OSHP and DOL-OIG by ODJFS specifically alleged that Kerobo appeared to have engaged in fraudulent activity involving his processing of PUA claims, which resulted in improper payments to more than 300 individuals totaling approximately $6.8 million.



<u>Subjects of Investigation</u>
Andrew Kerobo
Andrew Kerobo (Kerobo) was a temporary contract employee hired by Randstad and worked remotely from his family home in Cincinnati, Ohio, taking inbound phone calls from Ohioans needing assistance with their PUA claims. Kerobo did not have the authority to "adjudicate" or resolve any issues which could either trigger a payment or prevent a claim from being paid. Call takers, like Kerobo, were also not permitted to take action to increase or decrease the weekly PUA payments on a claim. Kerobo's employment with Randstad started on June 22, 2020, and he was terminated, effective September 5, 2020. After Kerobo's termination, his login credentials in the ODJFS Unemployment Framework for Automated Claim & Tax Services (uFACTS) database were not deactivated and Kerobo, for three additional months, continued to log in to the system and make changes to and adjudicate PUA claims, until December 10, 2020. From Kerobo's first login to the ODJFS uFACTS system while employed with Randstad, up until his last improper and unauthorized login months after his termination with Randstad, Kerobo improperly accessed 448 claims and released $6,864,263 in fraudulent funds by manipulating and fabricating claims.



Source: https://scottieathletics.com

Deonta Belser AKA "Tay Ocho"
Deonta Belser and Kerobo were teammates in 2018 on the Highland Community College Men's varsity football team in Highland, Kansas, and he later moved back to his hometown of Cincinnati during the COVID-19 pandemic in 2020. Investigators discovered Kerobo and Belser had conspired in 2020 to release fraudulent pandemic unemployment funds. Belser was tasked with recruiting, or

crowd-sourcing claimants, gathering their information and then relaying that claimant information to Kerobo, who would search for and access the claim in the ODJFS uFACTS database.

Fraud Breakdown

Fraudulent PUA Claims Attributable to Kerobo Only, Prior to His Termination from Randstad

According to ODJFS' initial review of Kerobo's activities during his employment with Randstad from June 22, 2020, to his termination date of September 5, 2020, Kerobo improperly accessed, backdated, and/or redetermined 13 PUA claims by voiding issues on ineligible claims, which resulted in the release of $36,803 in fraudulent PUA benefits.

Fraudulent PUA Claims Attributable to Kerobo Only, After His Termination from Randstad

During Kerobo's interview with OSHP, Kerobo admitted that after he was terminated by Randstad, he performed unauthorized accesses within the uFACTS database and created and manipulated four counterfeit PUA claims, resulting in the fraudulent release of $118,983 in PUA monies. Kerobo arranged for the deposit of these fraudulent monies onto four ReliaCards® which were mailed directly to his apartment in Columbus, OH, where he had moved after being terminated from Randstad. Once the ReliaCards® were in his possession, Kerobo used the $118,983 in fraudulent PUA funds for his own personal use. Kerobo did not attribute this fraudulent activity to anyone but himself; therefore, investigators concluded he alone was responsible for the fraudulent release of the $118,983 in PUA funds.

Fraudulent PUA Claims with Direct Evidence to Both Kerobo and Belser

From the findings of their analysis of independently obtained evidence and their review of evidence provided by OSHP and DOL-OIG, the Ohio Inspector General's Office (OIG) determined Belser and Kerobo had worked together to defraud the State of Ohio. OIG investigators concluded that Belser and claimants and/or recruiters communicated and coordinated fraudulent activities involving PUA claims. In total, investigators attributed 146 fraudulent PUA claims directly to Kerobo, co-conspirator Belser, and claimants and/or recruiters, that were accessed and fraudulently manipulated by Kerobo after he was terminated by Randstad but continued to have improper access to the uFACTS database, fraudulently releasing a total of $2,857,274 in PUA funds.

OIG investigators examined and evaluated Belser's PUA claim as well as the claims Kerobo accessed and manipulated thereafter for any financial connections evident between Kerobo and other PUA benefit fund recipients. OIG investigators also reviewed and analyzed Cash App and banking records provided by OSHP, and additional Cash App and banking records independently obtained via subpoenas. From their review of these records, OIG investigators discovered many instances of significant cash transfers from PUA claimants and/or recruiters to Belser, and afterwards, subsequent significant cash transfers to Kerobo. OIG investigators concluded Kerobo and Belser had conspired to release fraudulent pandemic unemployment funds starting less than a week after Kerobo's termination from Randstad in 2020. Once Belser obtained a claimant's fraudulent PUA information, he then relayed that claimant information to Kerobo. Kerobo then accessed the claim in the uFACTS database, improperly using his login credentials that had not been deactivated after his termination from Randstad and would improperly release PUA benefit funds for that claimant. Both Belser and Kerobo then took from these claimants a percentage of the funds that were improperly released as their kickback. OIG investigators found a direct correlation between the contemporaneous times of these significant cash transfers to Kerobo's unauthorized accesses and logged audit trail activity in the uFACTS database.

... OIG investigators concluded Kerobo and Belser had conspired to release fraudulent pandemic unemployment funds starting less than a week after Kerobo's termination from Randstad in 2020.

For a number of claims that Kerobo improperly accessed and fraudulently redetermined after he was terminated from Randstad, OIG investigators discovered incidents of significant cash transfers occurring near the same times when Kerobo accessed those specific claims. For these incidents, after Kerobo accessed and manipulated the claims, the claimant and/or recruiter would transfer/pay Belser a monetary kickback using Cash App and/or Apple Pay®, and Belser would later transfer/ pay Kerobo a monetary kickback using Cash App and/or Apple Pay®. Additionally, from their review of Kerobo's electronic banking records, OIG investigators confirmed that Kerobo had received money from Belser through both Cash App and Apple Pay®, for participating in the scheme with Belser to defraud the State of Ohio.

Additional Fraudulent PUA Claims
OIG investigators identified 285 fraudulent claims totaling $3,851,203 that were accessed and fraudulently manipulated by Kerobo after he was terminated by Randstad. However, investigators were not able to find evidence that showed Kerobo was paid and/or directly benefitted from releasing PUA funds on these 285 fraudulent claims. Investigators did ascertain that the 285 claims, like the 146 aforementioned claims, contained one or more common data points associated with persons known to be involved in the scheme to defraud the State of Ohio, such as:

- Cincinnati address
- Bowling Green address
- Evidence of Belser and/or Kerobo's personal relationships with claimants through social media, bank accounts, etc.

Summary of Fraudulent Claims
From Kerobo's first login to the ODJFS uFACTS system while employed with Randstad up until his last unauthorized access/login months after he was terminated from Randstad, investigators determined Kerobo manipulated and/or fabricated a total

of 448 claims, including claims with evidence directly related to co-conspirator Belser, claimants, and/or recruiter(s) and claims with known data points, resulting in the improper release of $6,864,263 in fraudulent pandemic unemployment assistance payments.

SUMMARY OF FRAUDULENT CLAIMS		
Pre-Termination from Randstad Claims	$36,803.00	13 Claims
Claims Directly Related to Kerobo and Belser/Recruiter(s) (Post-Termination)	$2,857,274.00	146 Claims
Kerobo-Only Claims (Post-Termination)	$118,983.00	4 Claims
Additional Claims with Known Data Points (Post-Termination)	$3,851,203.00	285 Claims
GRAND TOTAL	**$6,864,263.00**	**448 Claims**

The Ohio Inspector General's Office referred this report of investigation to the Franklin County Prosecuting Attorney's Office. As a result of the referral, the subjects in this report, Andrew Kerobo, Deonta Belser, and other co-conspirators that were involved in the scheme to defraud the State of Ohio were indicted on December 18, 2024, by a Franklin County Grand Jury. Due to the ongoing criminal cases, the Ohio Inspector General's Office issued this preliminary report of investigation, which will be superseded by a comprehensive report to be released at a later date in order to ensure the integrity of the criminal justice proceedings. The Ohio Inspector General also referred this report to the Ohio Auditor of State for consideration.

Summaries of Selected Cases - General

OHIO DEPARTMENT OF DEVELOPMENT
FILE ID NO: 2023-CA00004

In March 2023, the Ohio Department of Development (ODEV) referred a matter to the Ohio Inspector General involving BridgePort Digital (BD), a provider of online information technology (IT) training, and 26 companies whose employees were receiving training from BridgePort Digital. In their referral, ODEV reported that the matter involved certain companies who were enrolled in the Ohio TechCred (TC) program and had received monetary reimbursements from the TC program for employees who had participated in training classes provided by BridgePort Digital.

The TC program offers employers the opportunity to upskill current and future employees by having them participate in technology-focused trainings. Employers who submit applications to the TC program and are approved by ODEV are reimbursed a maximum of $2,000 per employee after their current or prospective employees have successfully completed and earned credentials from an eligible technology-focused training. Employers can receive up to a maximum of $30,000 per funding round of the TC program.

ODEV expressed concerns about the legitimacy of the documents submitted by the 26 companies and BridgePort Digital to the department as proofs of payment and course completions. Additionally, ODEV alleged that Dana Perkins, owner of Aja, Principled Living, Good Company, a company enrolled in and who received monetary reimbursements through the TC program, was also an employee of BridgePort Digital.

Investigators reviewed the Ohio TechCred program (TC) guidelines and learned the following:

- Employers may be **reimbursed [emphasis added]** for outlays covering tuition, lab fees, manuals, textbooks, and certification costs, up to $2,000 per credential. Costs must be incurred by the employer, not the employee.
- Employers can only be reimbursed for individuals **who are W-2 employees of their companies [emphasis added]** and who have successfully completed and obtained a certification from participating in a training applicable to the TC program.
- Invoices submitted for TC reimbursement for costs **incurred by the companies [emphasis added]** must truthfully report the costs of the credential(s) and what was actually expended by the companies for these trainings.

The ODEV spreadsheet also listed the individuals who had received the IT trainings through BD and the corresponding companies they worked for. Investigators found that 24 of the 26 companies had received TC reimbursements in at least one grant-funding round from the TC program, ranging in cumulative amounts from $2,000 to $170,000. Investigators discovered that several individuals were listed as the same contact for different companies that received reimbursements from the TC program. Investigators reviewed the invoices and canceled checks submitted to ODEV as substantiation of costs incurred by the companies for the trainings that were provided to their employees by BD. These documents were required to be submitted by the companies to ODEV to receive reimbursements from the TC program. Investigators found that during the period under review, these companies submitted documents and received TC reimbursements totaling $1,161,500.

Investigators issued subpoenas to obtain the bank accounts of BridgePort Digital (BD) and 20 of the 24 companies who had received TC reimbursements. Investigators also issued a subpoena to BridgePort Digital (BD) for records related to paid invoices provided to the companies, payments received (e.g., checks, electronic payments, cash payments), and communications between BD and the companies. Investigators reviewed these records to verify that the amounts specified on the BD invoices for the trainings and submitted by the companies to ODEV for TC reimbursements were the same amounts that were paid to these companies by ODEV. Investigators found that all payments made to BD by the companies were made after receiving their TC reimbursements from ODEV, and the payments were often less than the amounts specified on BD's invoices to the companies for trainings. Specifically, investigators found that for the majority of the companies, only half of the amounts reimbursed to them by ODEV was paid to BD, and the remaining half of the TC reimbursement amounts were retained by the companies. *(See chart at right, and note that for those companies who had received funds in multiple rounds, the amounts are shown in aggregate for all funding rounds).*

Company	Amount Paid to BD	Received From TechCred	% Paid to BD
AfricaHouse International	$30,000	$60,000	50%
Aja, Principled Living, Good Company	$35,000	$170,000	21%
Bronzeville IT Academy LLC	$15,000	$25,500	59%
Chinetha Hall LLC	$45,000	$90,000	50%
D&L Express Delivery LLC	$9,000	$18,000	50%
Francejone' Institute of Art Incorporated	$14,975	$30,000	50%
Global Air Entertainment	$19,000	$38,000	50%
Grayson n Son Lawncare n Snowplow Removal LLC	$13,000	$26,000	50%
Greater Heights Institute Inc.	$0	$26,000	0%
Hasani Management Inc.	$105,000	$120,000	88%
Heart for the Hopeless	$25,000	$28,000	89%
Holmes Potentia Motus Enterprise D/B/A Covenant Seed	$30,000	$60,000	50%
Lady Stasya LLC	$15,000	$30,000	50%
Mee Mee D, LLC	$15,000	$30,000	50%
Royal Sugarmamaz Sweetz Catering Company	$15,000	$30,000	50%
Secureco Global Inc.	$5,000	$12,000	42%
The EconoTeam LLC	$45,000	$90,000	50%
The Heaux Sto LLC	$15,000	$60,000	25%
The Walker Group, LLC	$45,000	$90,000	50%
Wynnett LLC	$30,000	$60,000	50%
Totals	$525,975	$1,093,500	

For example, investigators reviewed the bank account of Lady Stasya LLC and found that on December 16, 2022, $30,000 was deposited into the Lady Stasya LLC's bank account from the TC program. On December 23, 2022, a check from Lady Stasya LLC's bank account totaling $15,000 and made payable to BD cleared the bank. Investigators note that the date the check was written, December 22, 2022, is one month after the date stamp on the invoice indicated $30,000 had been "paid."

Investigators received from ODEV email addresses the department used to correspond with businesses who received TC reimbursements, and investigators sent emails to the 20 business owners requesting interviews. Investigators received responses from Dana Perkins, Solomon Doibo, Reggie Holmes, Jane Doe (name redacted due to the confidentiality requirements of State of Ohio Unemployment Resource for Claimants and Employers - "The Source"), and Tommy Alexander, and interviews were arranged and conducted with each of these individuals.

On November 9, 2023, investigators interviewed Dana Perkins, owner of Aja, Principled Living, Good Company via Microsoft Teams. Investigators determined Perkins received $170,000 from the TC program, and paid only $35,000 to BD. Perkins told investigators that after taking a TC program training course which would provide people the opportunity to obtain skilled jobs (Scrum), she began to provide referrals to BD about other companies who were eligible for TC trainings. Perkins confirmed that she was paid commission by BD for referring other companies to complete the Scrum training course and said her commission was about 20%. Perkins told investigators that BD would send her an invoice for the costs related to training individuals and she would submit the BD invoice to ODEV for TC reimbursement. Perkins said the cost of the training was $2,000 per person. Perkins stated after she received the TC reimbursement payment from ODEV, she would pay half of the amount she had received to BD. Perkins was asked if she ever submitted checks to ODEV as proof of payment that were never sent to BD and never cleared the bank. Perkins replied, "… yes we did and it was probably bad organization."

On October 5, 2023, investigators interviewed Solomon Doibo, owner of Greater Heights Institute (GHI) via Microsoft Teams. Investigators determined Doibo received $26,000 from the TC program and paid $0.00 to BD for the training. Investigators reviewed the bank account for GHI and found that $26,000 from the TC reimbursement had been deposited into the account on January 23, 2023. On March 3, 2023, a check payable to BMW Cleveland totaling $5,500 with the memo "equipment purchase" cleared the bank and on March 20, 2023, a check payable to John Carroll University totaling $2,000 cleared the bank.

Doibo explained he became aware about the TC program from a networking event he attended in 2022. Doibo told investigators that after he had participated in the TC training from BD he refused to send payment to BD because he was not satisfied with the training. Investigators asked Doibo how he notified ODEV about how much the training cost. Doibo explained BD sent him an invoice for $26,000, which he submitted to ODEV for TC reimbursement. Investigators asked Doibo if any of the money had been used to purchase a car, to which he replied, "Yes." Investigators also asked Doibo if he had used any of the money he had received from ODEV to pay for his daughter's tuition at John Carroll University and he replied, "Yes."

… Investigators asked Doibo if any of the money had been used to purchase a car, to which he replied, "Yes."

On October 5, 2023, investigators interviewed Reggie Holmes, owner of Holmes Potentia Motus Enterprise D/B/A Covenant Seed via Microsoft Teams. Investigators determined Holmes received $60,000 from the TC program, and paid $30,000 to BD. Holmes stated that he was approached by Dana Perkins, a representative of BD, who explained to him the concept of Scrum and the opportunity for small businesses to learn the concept of Scrum, which would provide people the opportunity to obtain skilled jobs. Holmes told investigators that Perkins approved everything through Brian Levy, who was the BD trainer who taught the online Scrum courses.

Holmes told investigators that when he was approached by Perkins about the opportunities available for small businesses, she explained that it was necessary for him to bring people aboard who were interested in Scrum and hire them and pay them. Holmes said that he was required to pay Levy a certain dollar amount for training, and the remainder of the money was used to pay, "… his people and use for the organization." Holmes noted to investigators that when he was approached by Perkins, he did not have any employees, and only used 1099 contractors when needed. Holmes told investigators that he had to pay BD half ($30,000) of what he had received ($60,000) from ODEV. Holmes explained that he was required by BD to sign a promissory note they sent to him, which guaranteed that BD/Levy would be paid half of what he had received. Holmes said that when he signed the promissory note, he was instructed by BD to issue a check, write "VOID" on the check, and send it to BD.

On October 26, 2023, investigators interviewed Jane Doe (name redacted due to the confidentiality requirements of The Source information), owner of Wynnett Consulting LLC via Microsoft Teams. Investigators determined Doe received $60,000 from the TC program, and paid $30,000 to BD. Doe told investigators that she was a high school teacher and her friend Dana Perkins contacted her with information about the Scrum certification process, and stated that Doe's students could participate in the program to become Scrum certified. Doe told investigators that she signed a promissory note with BD before taking the course and that her company paid for the training after they took the course from BD. Doe said the promissory note with BD was for the amount of $30,000 and she was required to send BD $15,000 after she received her reimbursement from the TC program.

On September 28, 2023, investigators interviewed Tommy Alexander, owner of Bronzeville IT Academy LLC (BI). Investigators determined Alexander received $25,500 from the TC program, and paid $15,000 to BD. Alexander told investigators that he learned about the TC program through the internet and a publication. Alexander said he created BI on May 4, 2020, and that BI had no W-2 employees.

Alexander explained he had several potential individuals he was looking to upskill, but these individuals were not on his payroll. Alexander said he had been in the IT community for nearly 20 years and that he had been acquainted with BD and Brian Levy for years. Alexander said he reached out to Levy to inquire about training and was contacted by one of Levy's representatives to arrange the dates for his training class. Alexander said he did not pay BD prior to receiving the training, but paid BD once he had received his reimbursement from TC. Alexander explained that he submitted two checks to ODEV for reimbursement. Alexander stated that he wrote the checks payable to BD for the training, and that he stamped "CANCELED" on the checks, which is what he understood the TC program required for submission. Alexander confirmed these two checks never cleared the bank.

Alexander was asked if he used other providers other than BD for training and said he used Cyber Security Professionals and was reimbursed for nine people who attended their trainings.

Investigators asked Alexander about a check he had written and stamped "CANCELED" in the amount of $18,000 that was submitted to ODEV for training services provided by Cyber Security Professionals. Investigators reviewed the certifications that Alexander submitted to ODEV for the training course that the nine individuals completed. Investigators found that the certificates provided to ODEV included the following statements on the certificates: "This is a certificate of participation/attendance only and is not an official APMG certificate awarded upon successful completion of the associated exam. The candidate has attended the course but is not officially qualified."

The documents Alexander provided were only certificates of attendance at a one-day training course and were not proof of completing the certification exam and should not have been accepted by ODEV. As such, investigators concluded ODEV should not have reimbursed Bronzeville IT $18,000 for this training course.

Investigators asked Alexander how much he paid to the provider, Cyber Security Professionals. Alexander responded that his payment to Cyber Security Professionals should have been the whole $18,000, but that he would have to check his records to verify the amount. Investigators informed Alexander that they had reached out to Cyber Security Professionals and was informed Alexander only paid a little over half of the $18,000 invoiced amount. Alexander told investigators that he would have to review his banking records to provide an accurate answer.

From their analysis of records and interviews conducted, investigators concluded that the 20 companies under review had submitted invoices that falsely reported the actual costs of the credential(s) and what was actually expended by the companies for these trainings provided by BD.

In addition, the Ohio TechCred program (TC) guidelines state that employers can only be reimbursed for individuals who are W-2 employees of their companies and who have successfully completed and obtained a certification from participating in a training applicable to the TC program. Ohio law requires all employers subject to Ohio unemployment insurance laws to file quarterly reports detailing the wages paid to each employee. Quarterly wage detail reports can be filed online at the State of Ohio Unemployment Resource for Claimants and Employers (The Source).

Ohio TechCred Program Guidelines

"... guidelines state that employers can only be reimbursed for individuals who are W-2 employees of their companies and who have successfully completed and obtained a certification from participating in a training applicable to the TC program. "

Investigators obtained and reviewed Wage and Earnings records that were filed in The Source for the period of January 1, 2022, to March 31, 2023, and found that of the 24 companies that received reimbursements from the TC program during this time period, three companies had wages reported in The Source for individuals who were employed by the company; two companies had a profile set up in The Source but failed to report their employees' wages; and 19 companies failed to set-up a profile in The Source, and therefore did not report any wages for their employees.

COMPANY	FINDINGS
Aja, Principled Living, Good Company	No Profile
Bronzeville It Academy LLC	Profile- No Wages
Chinetha Hall LLC	No Profile
Cinsityprints Inc.	No Profile
D&L Express Delivery LLC	No Profile
Francejone' Institute of Art Incorporated	No Profile
Global Air Entertainment LLC	No Profile
Grayson n Son Lawncare n Snowplow Removal LLC	No Profile
Greater Heights Institute Inc	No Profile
Hasani Management Inc.	No Profile
Heart For The Hopeless	No Profile
Lady Stasya LLC	No Profile
Look At Her Hair LLC	No Profile
Mee Mee D, LLC	No Profile
Rhylee Sue Designs LLC	No Profile
Royal Sugarmamaz Sweetz Catering Company	Profile - No Wages
Secureco Global Inc.	No Profile
The EconoTeam LLC	No Profile
The Heaux Sto LLC	No Profile
The House of October	No Profile
The Walker Group, LLC	No Profile

Investigators found that the companies listed in the chart on the right did not have a profile or had a profile but did not have wages reported in The Source and did not appear to have employees.

For the following three companies that had wages reported in The Source, investigators determined that not every employee who was submitted for reimbursement had wages reported, as summarized in the chart below:

Company	Number of Individuals Submitted for TC Reimbursement	Number of Individuals with Wages Reported
AfricaHouse International	28	24
Holmes Potentia Motus Enterprise D/B/A Covenant Seed	23	8
Wynnett LLC	20	16
*Several individuals were submitted for multiple funding rounds.		

The Ohio Inspector General determined that the companies under review failed to comply with the Ohio TechCred Program guidelines and The Source requirements, and were improperly reimbursed a total of $1,093,500 from the TC program.

As a result of this investigation, the Ohio Inspector General made six recommendations to the Ohio Department of Development, and the report of investigation was provided to the Ohio Auditor of State, the Franklin County Prosecutor's Office, and the Cuyahoga County Prosecutor's Office for consideration.

OHIO DEPARTMENT OF TAXATION
FILE ID NO: 2023-CA00013

In September 2023, the Ohio Inspector General received a referral from the Ohio Department of Taxation (ODT) reporting suspected illegal activity by Criminal Investigation Division Tax Agent Matthew Shell and Criminal Investigation Division Tax Agent Mandowl Nixon. ODT Criminal Investigations Division (CID) tax agents enforce the tax laws by conducting inspections of businesses to ensure cigarette packs have the tax stamp on the packs, serve letters of delinquency to vendors, cancel the vendor's license of noncompliant businesses, and investigate assigned complaints. In their referral to the Ohio Inspector General, ODT reported the following timeline and details of Shell's and Nixon's alleged illegal activities.

On September 18, 2023, ODT Tax Agent A (unnamed) reported to ODT Regional Supervisor Myron Hartman that Tax Agent Matthew Shell had a friend who was a police officer employed by an entity outside of ODT. This friend/police officer shared with Shell that his (the friend's) wife was having an affair with a former police officer who was currently a business owner in Chillicothe, Ohio. The business owner held a sales tax vendor's license and was scheduled to file tax returns on a semiannual basis. The business owner's most recent sales tax return was due on July 23, 2023, for the period of January 1, 2023, through June 30, 2023.

On or around August 30, 2023, Shell attempted to persuade Agent A to issue a citation and file misdemeanor charges against the business owner associated with the affair because, according to Shell, the business owner had not yet filed the semiannual return due on July 23, 2023. Agent A refused to take this action because of the personal nature of the request involving Shell and the business owner. Agent A stated to ODT Tax Agent Supervisor Hartman that on August 31, 2023, he had planned to work together with Shell. Their plan to work as a team was initiated because Agent A's partner was unavailable for work that day, as was Shell's partner, CID Tax Agent Mandowl Nixon. All four of the agents were assigned to the ODT Central Ohio Region. Agent A was then rescheduled to work elsewhere that day and did not work with Shell on August 31.

Source: https://tax.ohio.gov/professional/criminal-investigations-division/enforcement/helpfulresources

After several follow-up conversations, Shell then approached Nixon, who on September 1, 2023, issued a citation to the business owner for failure to file a semiannual tax return. On that same day, the business owner filed the late return and paid a tax liability of approximately $100. On September 5, 2023, Nixon filed unclassified misdemeanor charges with the Chillicothe Clerk of Courts against the business owner for failing to file and pay the sales tax collected.

On September 20, 2023, the Ohio Inspector General opened an investigation to evaluate the alleged illegal actions by Criminal Investigation Division Tax Agent Matthew Shell and Criminal Investigation Division Tax Agent Mandowl Nixon.

Investigators interviewed ODT Internal Audit Administrator James J. Roche who explained the sales tax return filing process and how businesses are notified when they fail to file and pay their taxes when required. Roche told investigators that the taxpayer/business owner involved in this investigation was filing his taxes semi-annually and the sales tax for his business was due on July 23, 2023. Roche stated that should it have been warranted, a billing notice would have been sent to the taxpayer/business owner approximately 30 days after his business' sales tax due date (July 23, 2023) and that the taxpayer would have 30 days to respond to ODT. Therefore, Roche noted, in this particular case, the billing notice would have been mailed by ODT to the taxpayer no earlier than August 22, 2023, and the taxpayer would have been allowed until September 21, 2023, to respond by either challenging the bill or paying the bill. However, Roche explained that the taxpayer was never permitted to follow the normal ODT sales tax payment process because he was cited by the CID agents on September 1, 2023, well before the deadline (September 21, 2023) that would have been extended to all other taxpayers.

Investigators interviewed ODT Tax Agent Supervisor Myron Hartman, who was the supervisor of Nixon and Shell. Hartman explained the two agents were required to work in teams of two whenever making contact with the public and only investigate complaints assigned to them. Hartman confirmed to investigators that neither Nixon or Shell was assigned to investigate the business in question, nor did they screen or review their intended actions with the proper supervision regarding the business in question.

On October 11, 2023, and December 5, 2023, investigators interviewed ODT Tax Criminal Investigation Agent Mandowl Nixon and on October 11, 2023, investigators interviewed ODT Tax Criminal Investigation Agent Matthew Shell. Based on the interviews and records reviewed, investigators determined Shell used his position as a ODT CID Tax Agent to issue a citation to a business owner for Shell's own personal interest. Shell tried to hide his personal involvement by unsuccessfully attempting to enlist Tax Agent A to issue the citation, and then successfully enlisted CID Tax Agent Nixon to issue the citation to the business owner for delinquent taxes.

Investigators learned that Nixon was aware that the reason Shell wanted the Chillicothe business owner cited was predetermined and personal in nature. However, Nixon falsified his arrest report and case summary by omitting the reason the business in question was selected and claiming the two agents stopped at this business as a routine visit. Furthermore, Nixon initially lied to investigators by claiming that their investigation of the business was a routine matter, but later admitted to investigators that Shell had shared with him that the business owner was having an affair with the wife of a friend of Shell.

... investigators determined Shell used his position as a ODT CID Tax Agent to issue a citation to a business owner for Shell's own personal interest.

Nixon also lied to investigators during his first interview about Shell entering the business during Nixon's conversation with the business owner. During a second interview, Nixon admitted to investigators that Shell did not enter the business but was instead in his vehicle listening to the conversation between the business owner and Nixon using his cellphone speaker. Nixon's and Shell's actions violated the Tax Criminal Investigations Agent Expectations issued to ODT staff on January 8, 2013, and received and acknowledged by Nixon on June 10, 2013; and issued on March 10, 2016, and received and acknowledged by Shell on April 4, 2016, respectively.

Investigators determined that Shell and Nixon were not assigned to issue a citation to this business, and they failed to screen or review their intended actions with proper ODT supervision regarding this business. These actions violated the requirements in *ODT General Order 42.1.2 - Procedure for the Screening of Investigations and/or Continuing or Suspending Investigations.*

Furthermore, investigators determined Nixon had improperly accessed the Ohio Law Enforcement Gateway (OHLEG) network to retrieve information about the business owner, motivated by the personal interest of Shell rather than for a valid business reason. Nixon's action violated *Ohio Law Enforcement Gateway – OHLEG Rules and Regulations* which defines misuse as utilization, "… not directly related to the administration of criminal justice."

Lastly, investigators determined that Shell improperly accessed and queried the State Taxation Accounting and Revenue System (STARS) database on August 30, 2023, at 12:49 p.m. and researched the vendor's license number for the business in question, two days prior to issuing the citation. Investigators determined there was no proper business reason for Shell to access records for the business in question in STARS, since the business in question was not on the delinquent list and a supervisor had not assigned a case involving the business in question to Shell.

The Ohio Inspector General concluded ODT CID agents Matthew Shell and Mandowl Nixon violated ODT Policy *ODT-002 – Standards of Conduct - Section 5.7.11.,* and engaged, "… in any act or omission on the job that a reasonable person would regard as manifestly outside the scope of employment or official responsibilities or with malicious purpose, in bad faith, or in a wanton or reckless manner." In addition, investigators determined these actions violated guidance in *ODT General Orders 1.2.7* and *42.1.2,* OHLEG Rules and Regulations, and Ohio Revised Code §1347.15.

Shell and Nixon were placed on administrative leave following the initial interviews with the Ohio Inspector General and the Ohio Department of Taxation's Administrative Investigation. The agents were removed from employment with ODT effective December 15, 2023.

The Ohio Inspector General referred this report of investigation to the Franklin County Prosecutor and the Ohio Ethics Commission for consideration. This report of investigation was also referred to the Ohio Bureau of Criminal Investigation for consideration regarding the improper use of OHLEG.

OHIO DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES (OhioMHAS)
FILE ID NO: 2023-CA00014

On September 27, 2023, the Ohio Inspector General's Office received a referral from representatives of the Ohio Attorney General's Medicaid Fraud Control Unit (MFCU) involving two Ohio Department of Mental Health and Addiction Services employees (OhioMHAS) assigned to the Northwest Ohio Psychiatric Hospital (NOPH) located in Toledo, Ohio. MFCU representatives alleged that OhioMHAS Physician Specialist Christian Maduoma was providing services and completing paperwork for patients seen in his private clinic, Hill Clinic LLC (the Clinic), during times he was working for and being paid by OhioMHAS. In addition, MFCU representatives alleged similar concerns about NOPH Financial Associate Kristine Dowell, who was also employed by Hill Clinic LLC as a billing specialist during the same period she was working for and being paid by OhioMHAS.

This investigation was conducted in conjunction with the Ohio Attorney General's Office Medicaid Fraud Control Unit and with assistance from the Ohio Ethics Commission.

Christian Maduoma

The Ohio Inspector General's Office reviewed and analyzed records obtained from NOPH and OhioMHAS and those obtained by MFCU supporting services provided to Clinic patients and Maduoma's personal cellular phone records. Investigators also issued subpoenas to vendors to obtain for examination the Clinic's payroll records and the personal cell phone records for Maduoma. Lastly, investigators reviewed the summaries of interviews conducted by MFCU for information relevant to the Ohio Inspector General's Office's ongoing investigation. The following summarizes investigators' findings from their analysis of these records.

Outside Employment
Investigators conducted a search of the Ohio Secretary of State's website and found that Maduoma had registered four companies after being hired by NOPH on January 12, 2015. During his interview, Maduoma explained two of the companies, ProCare Health Systems LLC and ProCare Staffing, Inc. ceased operations in 2018. Maduoma confirmed the remaining two companies, Thy Will Be Done LLC and Hill Clinic LLC were still in operation. Maduoma also acknowledged to investigators that he was familiar with the OhioMHAS Policy No. HR-32 - *Outside Employment.* This policy requires an employee to report to and obtain approval from the Appointing Authority or Designee for his outside employment.

From a review of Maduoma's personnel file, investigators found that Maduoma had submitted and completed in April 2022 an Authorization for Secondary Employment form (Form) for his outside employment with Hill Clinic LLC. Contrary to what was reported on Maduoma's submitted Form, investigators later learned that Maduoma's employment at Hill Clinic began in September 2019.

Also, investigators did not find in Maduoma's personnel file similar Forms for Maduoma's two remaining companies, Thy Will Be Done LLC or ProCare Staffing, Inc. Maduoma admitted to investigators that he did not submit a Form to NOPH management for his employment with these two businesses. Maduoma did not submit a Form to NOPH for ProCare Staffing, Inc. because it was an unsuccessful business and had ceased operations. Maduoma also stated he did not submit a Form to NOPH for Thy Will Be Done LLC because the business owned real estate and rental properties and did not require his daily involvement. However, investigators found Thy Will Be Done LLC records stored on Maduoma's OneDrive showed he was involved with the business's property rentals and property management from 2019 to 2023 and that one property managed by this company had been occupied since July 2021.

The Ohio Inspector General's Office concluded that Maduoma violated OhioMHAS Policy No. HR-32 - *Outside Employment,* Section (E) by failing to complete and submit for approval Authorization for Secondary Employment forms to the appointing authority or their designee at the times of his outside employment with ProCare Staffing, Inc. and Thy Will Be Done LLC, and at the correct time he started his outside employment with Hill Clinic LLC.

Improper Use of Agency Facilities and State Time
MFCU representatives told investigators that they were concerned Maduoma was providing telehealth services to his Clinic patients during times he was working at NOPH. These concerns were based on information learned during eight patient interviews and a review of Maduoma's personal cell phone records and NOPH Kronos records.

OhioMHAS Policy No. HR-32 *Outside Employment*, Section (D) provides guidance that outside employment, "… shall not involve the use of state time, facilities, personnel, … or any other state resource." Furthermore, NOPH Policy No. HR-0329 *Personal Cell Phone Use* Section (B)(6) states that personal cell phones may be used for personal business **only during breaks and lunch periods [emphasis added]** in designated … " areas.

Investigators obtained and examined Maduoma's personal cell phone records and conducted research to identify phone number subscribers' information to determine whether Maduoma made or received personal phone calls or exchanged personal text messages during his reported work times at NOPH. Investigators compared Maduoma's cell phone activity to records related to his reported NOPH workday start- and end-times from the Kronos payroll record software system maintained by OhioMHAS. From their analysis, investigators determined Maduoma made/received the following personal phone calls and text messages using his personal cell phone during his reported NOPH workdays:

<u>Phone Calls</u>

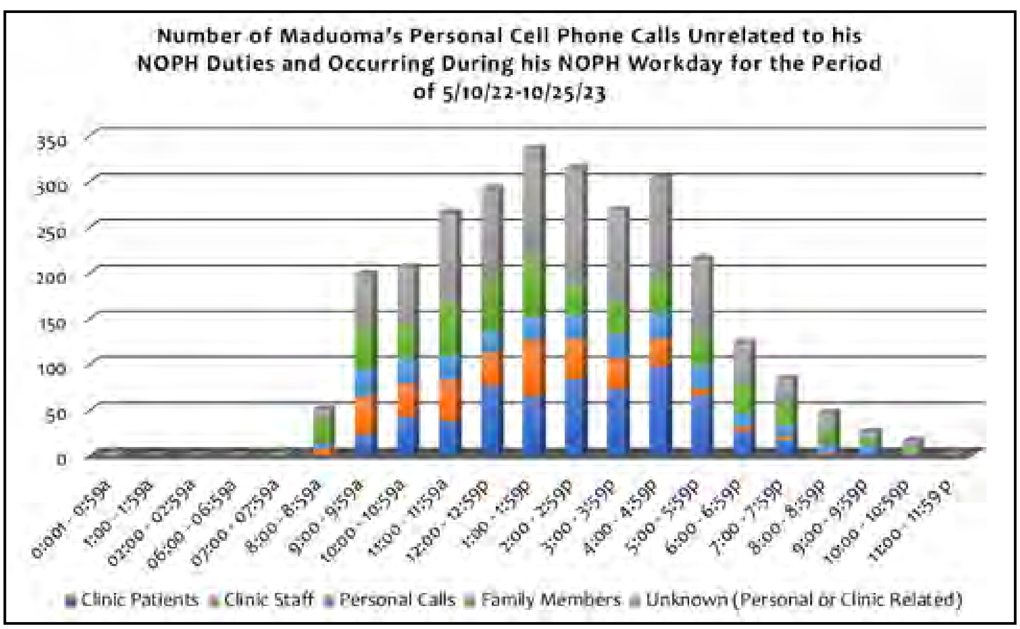
- Maduoma made/received 980 phone calls that were related to his Clinic work.
- Maduoma made/received 529 phone calls to/from his family members
- Maduoma made/received 222 phone calls that were deemed personal in nature.
- Maduoma made/received 69 phone calls to/from medical providers that were not related to his NOPH duties.
- Maduoma made/received 801 calls to/from unknown subscribers who were not related to his NOPH duties.

Text Messages

- Maduoma sent/received 814 text messages to/from his patients, spouse, Clinic staff, or an unknown subscriber.
- Maduoma exchanged 1,524 text messages exchanged specifically with NOPH Financial Associate and then-Clinic Billing Associate Kristine Dowell of which 340 messages exchanged were during times Maduoma reported working at NOPH and Dowell was not working at NOPH.

Investigators learned that NOPH provided Maduoma two 15-minute breaks and one 30-minute lunch break per workday. NOPH also permitted staff the option to combine the three breaks into a one-hour break per workday. During his interview, Maduoma told investigators that he did not believe he conducted Clinic business during times he was working for and being compensated by OhioMHAS for his work at NOPH. Additionally, Maduoma told investigators that the personal phone calls and text messages identified in their investigative analysis occurred when he was "on break." Maduoma further admitted to investigators that he provided his personal cell phone number to his Clinic patients. When his Clinic patients, his spouse, or others sent him a text, Maduoma told investigators that he did not respond at the time the texts were received and only responded to the texts when he was "on break." Maduoma later admitted to investigators in a supplemental response that, "… calls that spilled over one hour were mostly emergent family matters and not for Hill Clinic patients."

For the period from May 10, 2022, through October 25, 2023, investigators calculated the total time Maduoma spent on his personal cell phone each day when working for NOPH to determine whether the times he spent using his personal phone exceeded the break times he was allotted each workday. From their analysis, investigators determined that for 85 days or 29% of the 290 days reviewed, Maduoma spent more than one hour each workday using his personal cell phone while working at NOPH. Furthermore, from their analysis of records, investigators found that the occurrence of Maduoma's personal phone calls did not spike during the times he reported taking his two 15-minute breaks and 30-minute lunch break. The table at right shows Maduoma's personal phone calls occurring at various times throughout his reported workday at NOPH.



Investigators calculated the total time Maduoma spent using his personal cell phone to make personal phone calls during his reported NOPH workday and the corresponding compensation Maduoma received from OhioMHAS for his work at NOPH *(See chart at right)*.

Category	Total Number of Calls	Time Spent On Phone During NOPH Workday	Compensation Paid Associated for Time Spent on Personal Cell Phone
Hill Clinic Related	980	70:16:37	$6,152.52
Relatives and Family Members	529	61:24:21	$5,033.40
Personal and Medical Providers[1]	281	51:44:15	$4,276.59
Unknown Phone Owner	801	41:45:04	$3,623.41
	2591	225:10:17	$19,085.92

[1] Categories were combined based on Dr. Maduoma's assertions the medical providers were for himself or his mother.

The Ohio Inspector General's Office determined Maduoma violated OhioMHAS Policy No. HR-32 *Outside Employment* Sections (D)(3) and (D)(4) and NOPH Policy HR-0329 *Personal Cell Phone Use.*

Improper Use of Agency Resources
Investigators obtained and analyzed Maduoma's state-issued laptop, OhioMHAS email account, files stored to his OhioMHAS OneDrive, Google Chrome Browser History, and internet browser history to evaluate whether Maduoma used these resources for Clinic or other non-NOPH related activities. From their analysis of those records, investigators determined *(See chart below)*:

	Activity Related to					
Category	Hill Clinic LLC	ProCare Health Systems LLC	Thy Will Be Done LLC	Other Organizations	Personal	Total
Number of Files Stored on Dr. Maduoma's One Drive	151	219	6	12	309	697
Number of Emails Sent/ Received by Dr. Maduoma	65	0	0	0	2	67

Investigators also reviewed Maduoma's Google Chrome Browser history and internet history found on his state-issued laptop and determined:

- From May 27, 2022, through August 5, 2023, Maduoma's state-issued laptop and his login credentials were used in 192 instances during his reported NOPH workday to log into the Clinic's electronic medical records system.
- From September 8, 2023, through November 7, 2023, Maduoma's state-issued laptop and his login credentials were used in 363 instances to access the Clinic's electronic medical records system of which 144 distinct patient files were accessed during the period. Additionally, for 85 of the 363 instances, Maduoma's laptop browser history and personal cell phone records support that he spoke or attempted to speak with the Clinic's patient whose file he accessed in the electronic medical records system on the same date during his NOPH workday.

During his interview, Maduoma admitted to investigators he was prohibited by OhioMHAS or NOPH agency guidance and polices to use his state-issued laptop or email address for personal use, store personal files, or to operate a business. Maduoma also admitted to storing one file related to his businesses on his state-issued laptop. When investigators asked whether he used his state-issued email account to store contacts or conduct Clinic business, Maduoma stated that he did not, "… use my state issued email to conduct business." However, Maduoma later admitted to investigators to using his state-issued laptop during his NOPH workdays to access the Clinic's electronic medical records system when he had problems accessing it using his personal cell phone. Maduoma stated that if he had a problem, and because he did not have a network that he could use at the Clinic, he would sometimes use his state-issued computer instead.

The Ohio Inspector General's Office determined Maduoma violated OhioMHAS Policy No. HR-32 - *Outside Employment* Section (D)(4); OhioMHAS Policy No. IT-10 *Use of Internet, Email and Other IT Resources* Sections (D)(4), (D)(12), and (I)(2); and the OhioMHAS Personal Computer Usage Guidelines.

Christian Maduoma: Overlap of NOPH and Clinic Duties
During the investigation, MFCU representatives notified the Ohio Inspector General's Office of instances when the Clinic submitted claims to the Ohio Department of Medicaid (ODM) for services provided by Maduoma on the same date and time when Maduoma reported working at NOPH. In addition, investigators obtained from an informant screenshots of text messages involving Maduoma, in which Maduoma made references to leaving NOPH to go to the Clinic to complete a task. However, when comparing these references to Maduoma's NOPH Kronos payroll records, they did not show Maduoma clocking out to leave NOPH to go to his Clinic.

Investigators learned that Maduoma was not required by NOPH to clock out/in from/to work for his one-hour breaks. However, if he was going to be away from work for over an hour, NOPH policy required Maduoma to clock out/in from/to work. During his interview, Maduoma told investigators that the Clinic was a 12–15-minute drive from NOPH. Maduoma admitted to investigators that he left NOPH to go to the Clinic during his NOPH workday and recalled one or two instances when he was gone for an hour and five minutes or 10 minutes.

For the period from March 19, 2020, through March 22, 2022, investigators obtained the Clinic's Medicaid billing data from MFCU that showed the total number of office visits by CPT® code for each day the Clinic submitted office visits to the Ohio Department of Medicaid (ODM). For each CPT® code, investigators used authoritative sources to identify the minimum time to be spent when a unit of service was billed. Investigators then used the minimum time of service for each CPT® code to calculate time Maduoma spent each day for office visits that were submitted to ODM.

The calculated total amount of time spent by Maduoma for performing office visits that were billed by the Clinic and sent to ODM was then compared to Maduoma's reported work hours at NOPH. Investigators identified 278 days that the Clinic submitted claims to ODM for Maduoma's office visits that occurred on the same days he reported working for and was compensated by OhioMHAS for his work at NOPH. From this analysis, investigators identified a total of 1,453.01 regular or on-duty hours, plus a COVID hazard pay supplement of 685.43 hours, totaling $131,013.05, that was paid to Maduoma for work at NOPH while also concurrently billing ODM for office visits at the Clinic.

Additionally, investigators analyzed the units billed by CPT® code for each date of service obtained from MFCU for services Maduoma provided and determined the Clinic submitted non-facility claims for a total of 2,924 units of services Maduoma provided to Clinic Medicaid patients. Investigators determined that the 2,924 units of service were during the same time Maduoma was compensated by OhioMHAS for his work at NOPH. The Ohio Inspector General's Office used Ohio Administrative Code §5160-1-60 Appendix DD to identify the maximum non-facility payment rate for each of the six CPT® codes in which the Clinic submitted claims for units of services provided by Maduoma. Investigators determined the Clinic could have potentially received $199,847.67 for the 2,924 units submitted by the Clinic to ODM for services Maduoma provided to Medicaid patients.

Investigators determined the Clinic received payment for units billed to ODM for work Maduoma performed at the Clinic during the same days Maduoma concurrently reported working at NOPH. Investigators concluded that Maduoma acted improperly because it was not possible for Maduoma to be compensated by OhioMHAS for performing work at NOPH while concurrently performing services for or at the Clinic.

... OhioMHAS conducted an agency administrative investigation and removed Dr. Maduoma from his position "due to the egregiousness of the findings."

OhioMHAS conducted an agency administrative investigation and removed Dr. Maduoma from his position "due to the egregiousness of the findings." OhioMHAS terminated Maduoma on August 2, 2024.

Kristine Dowell

The Ohio Attorney General's Medicaid Fraud Control Unit (MFCU) referred a matter to the Ohio Inspector General's Office involving Kristine Dowell who worked for both NOPH as a financial associate and for Hill Clinic LLC as a billing specialist. MFCU expressed concerns that Dowell might be performing Clinic activities during times she was working for and being paid by OhioMHAS at NOPH.

The Ohio Inspector General's Office requested and obtained from OhioMHAS copies of Dowell's personnel file, her desk phone records, and her OhioMHAS email box from her employment at NOPH and issued subpoenas for records maintained by the Clinic's payroll vendor and for Dowell's personal cell phone usage. The following summarizes investigators' findings from their analysis of these records.

Outside Employment
Investigators examined Dowell's OhioMHAS personnel file and email box. From their review of these records, investigators found an Authorization for Secondary Employment form (Form) submitted for her employment with Hill Clinic LLC (the Clinic) dated August 24, 2022. Though investigators learned Dowell's employment at the Clinic actually started in July 2020, the Form she submitted reported that she started working at the Clinic in August 2021. When investigators asked Dowell about this discrepancy, she replied that the date she wrote down on the Form as her start date at the Clinic was a "mistake." The Ohio Inspector

General's Office concluded that Dowell violated OhioMHAS Policy No. HR-32 - *Outside Employment*, Section (E) by failing to accurately complete and submit an Authorization for Secondary Employment form at the time she began her outside employment at Hill Clinic LLC.

Improper Use of Agency Facilities and State Time
Investigators learned that Dowell was assigned to work remotely from April 2020 through the end of September 2020 during the pandemic. During this time, Dowell was not provided a state-issued cell phone to conduct NOPH business. Additionally, Dowell's job duties required her to work at the hospital two specific days a week to complete the Medicaid and Medicare recertifications and other paperwork requiring signatures.

The Ohio Inspector General's Office issued a subpoena to obtain records showing Dowell's phone calls and text activity for the period March 1, 2020, through October 25, 2023, to identify any phone calls she may have made to Maduoma or Clinic staff during times she reported working at NOPH. These records were analyzed in conjunction with her NOPH payroll records to determine whether she was speaking to or exchanging text messages with Clinic staff or patients during her reported NOPH workdays. This analysis found:

- Dowell made or received three phone calls during her NOPH workday with either Clinic staff or Maduoma when he was scheduled to be working at NOPH, and that she spoke with Maduoma for an unknown reason using her personal cell phone when they were working at NOPH.
- Dowell originated 728 of the exchanged 3,053 text messages during her NOPH workday with Maduoma or Clinic staff. Of the 3,053 texts, 90 texts were exchanged with Maduoma during concurrent times when she was working at NOPH and he was working at the Clinic.

During an interview, Dowell admitted to investigators that she accepted calls from Clinic staff during her NOPH workdays but noted that she, "tried not to." Investigators then directed Dowell to spreadsheets showing a significant number of text messages exchanged between herself and Maduoma during their reported NOPH workdays. Investigators asked Dowell to explain the large volume of texts exchanged between herself and Maduoma during her NOPH workday and how these were related to NOPH business. Dowell stated the texts involved problems Maduoma was having at the Clinic and discussions about people at NOPH. The Ohio Inspector General's Office determined Dowell violated OhioMHAS Policy No. HR-32 *Outside Employment* Sections (D)(3) and (D)(4) and NOPH Policy HR-0329 *Personal Cell Phone Use.*

OhioMHAS conducted an agency administrative investigation and determined Dowel should be provided "counseling as a result of the evidence presented."

The Ohio Inspector General's Office forwarded this report of investigation to the City of Columbus Prosecuting Attorney, the Franklin County Prosecutor's Office, the Lucas County Prosecutor's Office, the Ohio Attorney General's Medicaid Fraud Control Unit, the Ohio Ethics Commission, the State Medical Board of Ohio, and the Ohio Auditor of State for consideration.

OHIO DEPARTMENT OF PUBLIC SAFETY
FILE ID NO: 2023-CA00020

On November 16, 2023, the Ohio Department of Public Safety (ODPS) notified the Ohio State Highway Patrol (OSHP) Office of Investigative Services of a then-current ODPS employee who was fraudulently claiming unemployment compensation and accepting benefits from the Ohio Department of Job and Family Services (ODJFS). OSHP opened an investigation, and investigators learned that current full-time ODPS IT Administrative Professional 4 Brandy Ward was hired in November 2018 and had been employed by ODPS without interruption since that date. OSHP also learned Ward's IT work schedule was Monday through Friday, 8:00 a.m. to 4:30 p.m., and that she worked remotely at home Mondays and Fridays, and in the ODPS office on Tuesdays, Wednesdays, and Thursdays.

Investigators determined that during her period of employment with ODPS, Ward was temporarily employed with Robert Half International, Inc. (Robert Half) from March 2, 2022, to August 21, 2023, and was scheduled to work Monday through Friday, 8:00 a.m. to 5:00 p.m. Investigators also learned that Ward's paid wages from Robert Half were close to 40 hours for most weeks. Ward's duties at Robert Half were to conduct basic background checks of job applicants, including verifying educational degrees, criminal and civil court records, and driving records.

After her employment with Robert Half ended, Ward applied for unemployment compensation benefits on August 25, 2023, when she was still employed full time by ODPS. According to the Ohio State Highway Patrol, ODJFS awarded Ward unemployment compensation benefits in the amount of $680 per week beginning September 2, 2023, and received unemployment compensation for five consecutive weeks, totaling $3,400. ODPS was identified as an employer to be notified of Ward's unemployment claim and ODPS notified ODJFS that Ward was still employed by the department.

Ward told investigators that when her employment ended with Robert Half, she was informed by a Robert Half human resources supervisor that she could file for unemployment. When investigators showed Ward her first weekly filing for unemployment, which was on September 6, 2023, she confirmed that she had answered "yes" to the question of whether she worked that week and included her weekly pay from ODPS. She also confirmed that she answered "no" to that question on all subsequent weekly filings she submitted. Ward explained that she was told by an ODJFS representative that she had to answer "no" to that question if she wanted to receive unemployment payments.

After being notified of Ward's employment status with the State of Ohio, ODJFS determined the overpayment of benefits to Ward to be "Fraudulent Misrepresentation." ODJFS issued the notice and repayment instructions to Ward for a total amount of $4,250, which included the benefit amount awarded to Ward of $3,400, plus an $850 penalty fee. ODJFS did not pursue prosecution for Ward's fraudulent unemployment claim but did submit the overpayment to the Ohio Attorney General's (AG) office, as the entity responsible for pursuing collections on behalf of ODJFS. As a result, OSHP closed its investigation.

On December 21, 2023, the Ohio Department of Public Safety (ODPS) notified the Inspector General's Office of "Employee Suspected Improper or Illegal Activity" involving IT Administrative Professional 4 Brandy Ward. Because the matter of the improper unemployment claim was resolved, the Inspector General's Office's investigation focused on Ward's failure to report and obtain authorization from ODPS for her secondary employment and Ward working concurrent reported hours for both ODPS and Robert Half International, Inc.

On January 3, 2024, investigators requested and received the following records from ODPS: the building swipe card activity for Ward that showed her access into the ODPS building, the ODPS secondary employment policy, and Ward's timesheets and work schedule. On January 4, 2024, investigators issued a subpoena to Robert Half International, Inc. for Ward's personnel records and device usage data from her assigned laptop computer. On March 8, 2024, investigators received from Robert Half device usage data from the laptop used by Ward.

Date	Schedule	In	Out	Pay Code	Amount	Shift	Total	Emp	Mgr
Mon 7/31	08:00AM-04:30PM	08:00AM	04:30PM			8	1208.5	Y	Y
Tue 8/1	08:00AM-04:30PM	08:00AM	04:30PM			8	1216.5	Y	Y
Wed 8/2	08:00AM-04:30PM	08:00AM	04:30PM			8	1224.5	Y	Y
Thu 8/3	08:00AM-04:30PM	08:00AM	04:30PM			8	1232.5	Y	Y
Fri 8/4	08:00AM-04:30PM	08:00AM	04:30PM			8	1240.5	Y	Y

ODPS Timesheet

Day	Date	In	Out	In	Out	In	Out	Total
Sat	7/29/23							
Sun	7/30/23							
Mon	7/31/23	8:00 AM	12:00 PM	1:00 PM	5:00 PM			8.00
Tue	8/1/23	8:00 AM	12:00 PM	1:00 PM	5:00 PM			8.00
Wed	8/2/23	8:00 AM	12:00 PM	1:00 PM	5:00 PM			8.00
Thu	8/3/23	8:00 AM	12:00 PM	1:00 PM	5:00 PM			8.00
Fri	8/4/23	8:00 AM	12:00 PM	1:00 PM	5:00 PM			8.00
							Total Weekly Hours:	40.00

Robert Half Timesheet

Investigators evaluated and compared the timesheets Ward submitted to both ODPS and Robert Half, her ODPS building access records, and her device activity to document when and where Ward was conducting Robert Half work during her reported State of Ohio work times. The data usage analysis of Ward's Robert Half laptop device showed that she was logged into the Robert Half system during her scheduled remote work hours for ODPS. The device usage data also showed Ward brought her Robert Half laptop to the ODPS building and that she connected the laptop to the ODPS Wi-Fi internet connection. During an interview conducted on April 25, 2024, Ward admitted to investigators that she at times worked on Robert Half employment matters during her reported State of Ohio work hours. She also admitted bringing her Robert Half laptop into the ODPS building and added that she had used her Robert Half laptop for other purposes unrelated to her secondary employment.

Investigators also found that Ward's ODPS building swipe card records showed she routinely entered the ODPS building after her 8:00 a.m. start time, and that Ward did not truthfully report her actual start- and end-work times in the Kronos timekeeping system used to calculate the payment of wages to an employee. The ODPS building swipe records do not record an employee's exit times.

The Inspector General's Office compared Ward's ODPS timesheet records with her Robert Half timesheet records from July 18, 2022, to August 21, 2023. The comparison showed an overlap of 1,775 hours that Ward claimed to be working for ODPS and Robert Half at the same time.

During her interview regarding the reporting of her secondary employment, Ward admitted to investigators that she did not have an approved *Application for Secondary Employment* (DPS 0042) form on file at ODPS. She claimed that she did not believe she needed one because the Robert Half employment was not a "tech job."

The *DPS-501.13 Work Rule - Secondary Employment* Policy requires ODPS employees to notify and receive authorization before accepting or engaging in secondary employment unless an *Application for Secondary Employment* (DPS 0042) has been submitted and is approved pursuant to this policy, or if a request for secondary employment has been denied. An employee who fails to obtain prior approval (DPS 0042) for any secondary employment, fails to complete an *Application for Secondary Employment* (DPS 0042) when required, or works secondary employment without following the conditions or limitations of approval is subject to disciplinary action. This policy also prohibits ODPS employees from working on secondary employment while on State of Ohio work time or using state equipment. Investigators determined that Ward had not completed an *Application for Secondary Employment* (DPS 0042) or received authorization for her secondary employment with Robert Half International, Inc.

The *DPS-501.17 Teleworking* Policy establishes guidelines and requirements for when an employee is directed or permitted to work remotely from a designated alternate workplace. Teleworkers approved for secondary employment by the Director or designee may not perform any duties associated with the secondary employment during scheduled work hours; and may not use any state equipment, software, online computer systems, or supplies to perform any duties associated with the secondary employment. Ward admitted to investigators that during her scheduled remote work hours for ODPS, she did conduct secondary employment work for Robert Half International.

The Inspector General's Office referred this report of investigation to the Franklin County Prosecuting Attorney, Ohio Auditor of State, Ohio Ethics Commission, and the Columbus City Attorney's Office for consideration.

Ohio Department of Transportation

2024 Report

The responsibilities of the deputy inspector general for the Ohio Department of Transportation (ODOT) were created in 2007 with the enactment of Ohio Revised Code §121.51. This section directs a deputy inspector general to investigate "... all wrongful acts and omissions that have been committed or are being committed by employees of the department." In addition, the deputy inspector general is charged with conducting "... a program of random review of the processing of contracts associated with building and maintaining the state's infrastructure."

The 12 Geographic Districts of
The Ohio Department of Transportation

Source: www.transportation.ohio.gov

The vast majority of ODOT's budget is supported by federal and state motor fuel tax revenues and bond proceeds appropriated in HB 23, the FY 2024 - FY 2025 transportation budget bill. ODOT appropriations under HB 23 total $10.4 billion for the biennium. ODOT is one of the state's largest agencies, with more than 5,000 staff members located in 12 districts throughout the state, and a headquarters in Columbus. Oversight is important to ensure that operations are conducted efficiently and effectively.

Since the role of the deputy inspector general for the Ohio Department of Transportation was created in August 2007, there has been a continued focus on safeguarding the proper use of state resources, as well as all aspects of contract processes and procedures, including the bidding process, purchasing of services, and cost overruns.

The cooperation and working relationship between the Inspector General's Office, ODOT's leadership team, and chief investigators office supports ODOT's endeavor to serve Ohio's transportation needs by responsibly managing the public's money.

In 2024, there were nine cases opened and four cases closed in the Transportation Area of the Inspector General's Office. As part of the lifespan of a case, the number of cases closed may reflect cases that were opened in previous years.

Summary of Selected Case - Transportation

OHIO DEPARTMENT OF TRANSPORTATION
FILE ID NO: 2023-CA00012

On August 30, 2023, the Ohio Department of Transportation (ODOT) notified the Inspector General's Office of allegations involving the Calendar Year (CY) 2023 District 02 Lighting Services Contract awarded to U.S. Utility Contractor Co., Inc. (U.S. Utility). Ohio Department of Transportation District 02 is headquartered in Bowling Green, Ohio, and serves eight counties in northwest Ohio. ODOT Lighting Services Contracts are awarded to contractors to maintain the State of Ohio's highway lighting system for roadway and sign lighting in order to keep Ohio's roadways safe and reliable for public use. In the complaint, ODOT explained that ODOT District 02 staff, "… advised they have been having some issues with the contractor [U.S. Utility] getting work done and had concerns with them constantly using ODOT work zones." ODOT acknowledged that it was acceptable for U.S. Utility to use ODOT work zones, "… at times when we were already working behind a zone … ." However, ODOT representatives expressed concerns that U.S. Utility was, "… constantly using ODOT work zones," and that staff felt this "use seemed excessive." Furthermore, ODOT expressed concerns that there was a benefit being given to U.S. Utility, "… by our night manager for the lighting contract by constantly coordinating traffic control for them." Lastly, ODOT noted that they suspected the U.S. Utility project manager and an ODOT night crew manager had a familial relationship.

The Inspector General's Office opened an investigation to examine the extent to which ODOT District 02 staff members provided or coordinated traffic control for the lighting contractor and whether such activity was permissible per the contract specifications and/or ODOT guidance. This investigation also evaluated whether U.S. Utility provided services in compliance with the 2023 Lighting Services Contract Specifications and the ODOT Construction Materials and Specifications manual.

From their examination of records and interviews conducted, investigators found U.S. Utility and their subcontractor, American Roadway Logistics, Inc., had failed to comply in certain instances with the ODOT Standard Construction Drawings for maintenance of traffic referenced in the D02 Lighting Services Contract. Additionally, investigators determined U.S. Utility:

- Failed in certain instances to supply the appropriate and qualified manpower. Specifically, ODOT inspectors noted in 13 daily diary entries instances of U.S. Utility employees either working on a non-ODOT project or who left an ODOT project to work on a non-ODOT project when ODOT contract work orders were still outstanding.
- Failed in certain instances to notify inspectors more than 24 hours before the work was to start. These requests were often submitted the same day or within 24 hours of the work being performed.

- Failed in 10 instances to submit the request for a lane closure five or more business days prior to the closure to perform work.
- Failed to complete work orders for the identified repairs within the required 28-day period. The Inspector General's Office determined that when U.S. Utility failed to complete identified repairs within the required 28-day period (for those instances which were not the result of delayed receipt of materials) ODOT appropriately issued liquidated damages to U.S. Utility and deducted those damages from payments made.

Investigators also evaluated ODOT's concern that U.S. Utility may have received a benefit by using ODOT work zones. An ODOT engineer noted to investigators that the 2023 Lighting Services Contract was bid at a fixed amount for maintaining traffic, and that each time U.S. Utility did not need to set up their own work zone to work behind, they would not incur traffic control costs. The ODOT engineer explained that ODOT was obligated to pay the entire bid amount specified in the contract for traffic control even if U.S. Utility did not need to set up their own work zone because they were using an ODOT work zone and equipment. Investigators determined an increase in U.S. Utility using ODOT work zones and equipment instead of subcontracting with a vendor to establish the work zones and provide equipment would reduce U.S. Utility's overall cost for providing traffic control for the contract. The monetary difference between what U.S. Utility would need to pay their subcontractor to set up a work zone, provided their overall costs for the project was less than the amount bid, and the monetary amount U.S. Utility received from ODOT to perform the work would essentially be an additional profit for U.S. Utility.

Investigators found that no statewide policy exists for the ODOT districts to follow when receiving, evaluating, and approving a request from a contractor to work behind an ODOT established work zone. The Inspector General's Office noted concerns as to whether this unwritten practice of allowing contractors to work within an ODOT-established work zone could result in increased liability and potential financial loss to ODOT should employees of the contractors be injured while working within an ODOT-established work zone.

Investigators also examined the level of oversight used by ODOT to ensure U.S. Utility had complied with the contract provisions and guidance issued by ODOT. Investigators determined that in most instances, ODOT inspectors were on site observing the work being performed and verifying it was completed in accordance with the contract and ODOT guidance; held periodic progress meetings and informal discussions to address issues with the contractor; assessed liquidated damages when appropriate; and issued letters to U.S. Utility documenting their noncompliance.

Investigators learned from interviews that early on in the contract, ODOT had difficulties in obtaining the required submissions from U.S. Utility. The Inspector General's Office determined that U.S. Utility failed to remit the required submittals and forms on the date required by the contract. The Inspector General's Office also determined that U.S. Utility did not complete the annual tower inspections in April 2023, as required by the contract, and instead completed the last annual tower inspection on May 22, 2023.

Familial Relationship Between ODOT and U.S. Utility Employees
In its complaint to the Inspector General's Office, ODOT staff expressed concerns that U.S. Utility had received a benefit from the ODOT District 02 "… night manager [Dennis Schultz] for the lighting contract by constantly coordinating traffic control for them." ODOT Night Manager Dennis Schultz is the father of U.S. Utility Project Manager Tyler Schultz. From the interviews conducted, ODOT District 02 personnel told investigators that they had no specific knowledge of instances where Dennis Schultz had coordinated or notified U.S. Utility or his son Tyler Schultz of the locations where ODOT District 02 night crews were establishing maintenance of traffic work zones. Additionally, ODOT personnel stated they were not aware of any specific instances of ODOT Night Manager Dennis Schultz coordinating the maintenance of traffic performed by the ODOT night crews with Tyler Schultz of U.S. Utility. However, an ODOT engineer noted to investigators that he never sent any upcoming ODOT traffic control notices to U.S. Utility, and as such, was unsure how U.S. Utility had obtained that information.

Investigators analyzed phone call and text activity on the part of Dennis and Tyler Schultz and conducted inquiries about the communications identified. Investigators found calls made between Dennis and Tyler Schultz; however, without the context of those calls, investigators were unable to determine whether these calls were related to the ODOT work zones being set by the night crew managed by Dennis Schultz. The Inspector General's Office concluded that there was no evidence supporting communications between Dennis and Tyler Schultz resulting in ODOT providing maintenance of traffic services or allowing U.S. Utility to work behind a work zone established by ODOT and use of traffic control equipment belonging to ODOT.

Investigation Recommendations and Referrals
The Inspector General's Office made 14 recommendations to the director of the Ohio Department of Transportation to clarify existing contract provisions for both contractors and ODOT employees and to strengthen the agency's internal control systems related to the monitoring of these contracts for compliance with contract specifications. This report of investigation was provided to the Ohio Auditor of State's Office and the Ohio Attorney General's Antitrust Division for consideration.

Ohio Bureau of Workers' Compensation and Ohio Industrial Commission

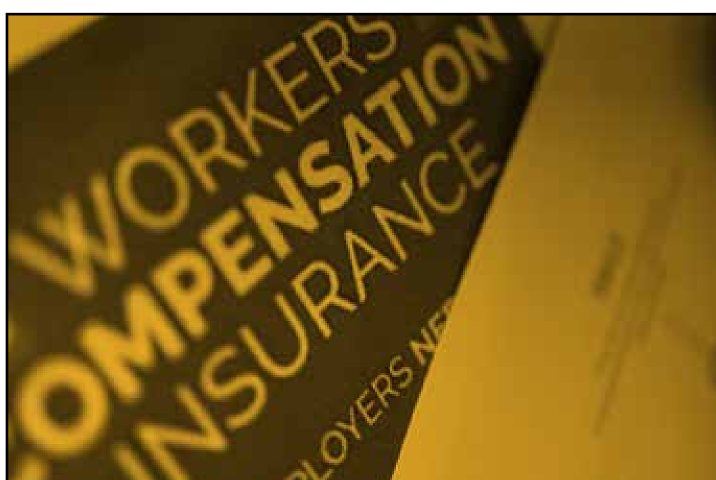
2024 Report

In July 2007, the Ohio General Assembly passed legislation that created the position of deputy inspector general for the Ohio Bureau of Workers' Compensation (OBWC) and the Ohio Industrial Commission (OIC) within the Inspector General's Office. This legislation stated that the inspector general shall appoint a deputy inspector general, and the deputy inspector general shall serve at the pleasure of the inspector general.

William Green Building
Ohio Bureau of Workers' Compensation and Ohio Industrial Commission.
Source: https://www.ic.ohio.gov/

The deputy inspector general is responsible for investigating wrongful acts or omissions that have been committed or are being committed by officers or employees of the OBWC and the OIC. The deputy inspector general has the same powers and duties regarding matters concerning the bureau and the commission as those specified in Ohio Revised Code §§ 121.42, 121.43, and 121.45.

In 1912, Ohio law created an exclusive state fund to provide workers' compensation benefits to workers who were unable to work due to a work-related injury. In Ohio, all companies or employers must have coverage from either state funds or be self-insured. For those companies or employers with no employees who meet specific requirements, Ohio law makes workers' compensation coverage elective. OBWC manages seven service offices and approximately 1,600 employees. Currently, the Ohio Bureau of Workers' Compensation system is one of the largest state-funded insurance systems in the nation. According to the bureau's Fiscal Year 2023 Annual Report, OBWC served 258,263 active employers and paid nearly $1.27 billion in benefits to injured workers.



Established in 1912, the OIC is a separate adjudicatory agency whose mission is to serve injured workers and Ohio employers through prompt and impartial resolution of issues arising from workers' compensation claims and through the establishment of an adjudication policy.

Hearings on disputed claims are conducted at three levels within the commission: the district level, staff level, and commission level. The governor appoints the three-member commission and the Ohio Senate confirms these appointments. By previous vocation, employment, or affiliation, one member must represent employees, one must represent employers, and one must represent the public.

The OIC has approximately 290 employees and operates five regional offices and seven district offices throughout the state. According to the commission's Fiscal Year 2023 Annual Report, the three commissioners and agency hearing officers collectively heard 87,146 hearings during the fiscal year.

In 2024, the Inspector General's Office staff attended or reviewed board meeting materials for select OBWC board of directors' audit, investment, actuarial, governance, and/or medical services and safety committee meetings to receive updates on OBWC's divisional activities and new initiatives. The Inspector General's Office provided the OBWC board of directors, administrator, and commissioners of the Industrial Commission with copies of the FY annual report containing overviews of noteworthy investigations.

... [the OIC] mission is to serve injured workers and Ohio employers through prompt and impartial resolution of issues arising from workers' compensation claims and through the establishment of an adjudication policy.

Also in 2024, the Inspector General's Office worked jointly with various departments within OBWC, including Special Investigations, Employee Safety & Integrity Unit, Human Resources, Employee/Labor Relations, and Legal. Additionally, the Inspector General's Office worked closely with various departments within the OIC, including the Executive Director's Office, Hearing Services, Human Resources, Legal, and Information Technology.

In 2024, there were four cases opened and two cases closed in the OBWC/OIC area of the Inspector General's Office. As part of the lifespan of a case, the number of cases closed may reflect cases that were opened in previous years.

Summary of Selected Case - OBWC/OIC

OHIO INDUSTRIAL COMMISSION
FILE ID NO: 2023-CA00016

On October 16, 2023, the Inspector General's Office received a referral from the Ohio Industrial Commission (OIC) reporting concerns about whether OIC Claims Examiner 2 LaTasha Greene was actually working at her job during dates and times she reported working for OIC on her timesheets. The OIC referral stated that after Greene's 2023 annual employee evaluation in which issues were identified regarding the quality of her work product, the OIC conducted an initial review of Greene's reported start- and end-work times on her submitted timesheets for a three-month period from October 1, 2022, to December 30, 2022. OIC compared Greene's reported work times to her work activity times indicated in the OIC Case Manager (CM) system. From this comparison, the OIC found discrepancies totaling 143.9 hours between Greene's reported work times on her timesheets to Greene's work activity times shown in the OIC Case Manager (CM) system. The OIC referral noted that although Greene was meeting the required quota for the quantity of OBWC claims she was expected to process, Greene was continuously making errors when performing rudimentary tasks that she should not be making as a nine-year employee.

The Inspector General's Office obtained and reviewed the following records involving Greene's work activities for the period from May 22, 2023, to November 3, 2023: the OIC Case Manager (CM) User Action Report; the OIC Documents Re-Indexed Report; the OIC Commission Adjudication System (CAS) User Action Report; Greene's VPN sign-in logs; Greene's OIC timesheets; Greene's OIC Miscellaneous Time Reports; and Greene's State of Ohio email account.

To determine Greene's work activity during the period under review, investigators compared the start times Greene logged in to VPN each day to Greene's work activity times first recorded in CM, CAS, or Greene's Miscellaneous Time Reports, and to the dates and times Greene reported working on her timesheets. Investigators learned Greene's assigned work schedule was Monday through Friday, 7:00 a.m. to 3:30 p.m., and investigators confirmed Greene generally logged in to VPN around 7:00 a.m. each day. Investigators analyzed Greene's State of Ohio email account and found that for the period under review, except for one day, Greene had sent an email to her supervisor either shortly before or after her reported start-work times specified on her timesheets and had indicated "GM" on the emails' subject lines. Investigators compared Greene's reported start-work times on her timesheets to the earliest time her work activity was captured each day in either the OIC CM or CAS systems and found numerous daily time discrepancies totaling 277 hours for the period under review, averaging 2 hours and 38 minutes per workday. Additionally, during a review of CM User Action Reports, investigators discovered nine days when Greene had performed work activity in CM for more than 30 minutes after the 3:30 p.m. end-work times she reported on her timesheets.

On March 21, 2024, investigators interviewed Greene. Investigators asked Greene about the time discrepancies between the start-work times she reported on her timesheets and her work activity start times recorded in the CAS and CM systems, which were often several hours later than the times she had reported on her timesheets. Greene said that the discrepancies were at times due to the time she spent reindexing documents, which she tried to complete every morning. Greene noted reindexing documents was tedious and required much time and that she generally conducted this task at the beginning of her work day to "ease into it" because of a medical condition for which she received FMLA. Investigators reviewed Greene's Earnings Lookup Report in Ohio Business Intelligence for the period under review and found no FMLA hours listed on Greene's Earnings Lookup Report.

Investigators learned that in addition to User Action Reports that documented Greene's activity in OIC's CM and CAS, there was also a report capturing when documents were reindexed, called the OIC Documents Re-Indexed Report. Investigators reviewed the work times recorded for Greene on the OIC Documents Re-Indexed Report and compared these times to the earliest work activity that had been captured for Greene in the CM or CAS systems. From this comparison for the period under review, investigators discovered that although Greene's earliest daily work activity was mostly captured on the CM or CAS User Action Reports, there were some days when Greene's earliest activity was captured on the OIC Documents Re-Indexed Report. When comparing the times of Greene's earliest work activity from the CM User Action Reports, the CAS User Action Reports, and the OIC Documents Re-Indexed Report, to those start-work times Greene reported on her timesheets, investigators redetermined the discrepancy of Greene's work times for the period under review from a total of 277 hours to total of 275 hours.

When comparing the times of Greene's earliest work activity to those start-work times Greene reported on her timesheets, investigators determined there was a discrepancy of 275 hours.

OIC employees are required to follow OIC *Policy HR057 – Hours of Work,* which states that OIC employees are responsible for **accurately recording all hours worked on a daily [emphasis added]** basis, including start and end times, lunch, schedule adjustment, tardiness, leave time, and overtime/compensatory time, via the time keeping system (e.g., Kronos). **Employees shall be ready to commence work at their scheduled start time [emphasis added].**

Though Greene consistently logged in to VPN at her scheduled start time and emailed her supervisor the required morning email documenting her attendance, investigators determined from their review of the CM and CAS User Action Reports and the OIC Documents Re-Indexed Report that Greene's daily user activity started several hours later than her reported start-work times on her submitted timesheets. Additionally, during a review of CM User Action Reports, investigators discovered nine days when Greene had performed work activity in CM greater than 30 minutes after her reported end-work times (3:30 p.m.) on her submitted timesheets. The Inspector General's Office found reasonable cause to believe wrongful acts or omissions occurred, and made three recommendations to the Ohio Industrial Commission for consideration.

2024 Community Outreach

Inspector General's Office Participates in Buckeye Boys State Program

For 14 years, the Inspector General's Office has participated in the American Legion Buckeye Boys State. The American Legion Buckeye Boys State (BBS) is an eight-day hands-on experience, "…in the operation of the democratic form of government, the organization of political parties, and the relationship of one to the other in shaping Ohio government." BBS offers various sessions to students on how the different divisions of Ohio government interact and function. Representing the Inspector General's Office in 2024, Deputies Inspector General Kerri Kellogg and Nancy Moore advised three young men on how to establish a working inspector general's office, define its duties, and conduct investigations.

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Inspector General Meets with International Dignitaries and U.S. Department of State Representatives

The International Visitors Council (IVC) of Columbus was established in 1965, "… to build partnerships between Central Ohioans and citizens of other countries that strengthen democratic ideals, encourage economic development, and promote cultural understanding through the exchange of knowledge and ideas." IVC is affiliated with the U.S. Department of State and coordinates meetings between international government representatives and state government officials.

In 2024, Inspector General Meyer spoke to nine delegates representing five countries: India, Nepal, Pakistan, Sri Lanka, and Ukraine. During these meetings, the Inspector General explained the role of the Office of Inspector General (OIG) and its mission to investigate corruption and uphold government accountability. Since 2011, Inspector General Meyer has met with over 260 delegates representing 42 countries.

Appendices

Appendix 1: Statutory References

OHIO REVISED CODE

The following are Ohio Revised Code sections relating to the powers and duties of the Ohio Inspector General:

121.41	Inspector General Definitions
121.42	Inspector General - Powers and duties
121.421	Investigation of casino control commission enforcement personnel
121.43	Subpoena power – contempt
121.44	Reports of investigation
121.45	Cooperating in investigations
121.46	Filing complaint - form
121.47	Confidential information
121.48	Appointment of Inspector General
121.481	Special investigations fund
121.482	Disposition of money received
121.483	Deputy inspector general as peace officer
121.49	Qualifications
121.50	Administrative rules
121.51	Deputy inspector general for transportation department
121.52	Deputy inspector general for workers' compensation

121.41 Inspector General Definitions

As used in sections 121.41 to 121.50 of the Revised Code:

(A) "Appropriate ethics commission" has the same meaning as in section 102.01 of the Revised Code.

(B) "Appropriate licensing agency" means a public or private entity that is responsible for licensing, certifying, or registering persons who are engaged in a particular vocation.

(C) "Person" has the same meaning as in section 1.59 of the Revised Code and also includes any officer or employee of the state or any political subdivision of the state.

(D) "State agency" has the same meaning as in section 1.60 of the Revised Code and includes the Ohio casino control commission, but does not include any of the following:

(1) The general assembly;

(2) Any court;

(3) The secretary of state, auditor of state, treasurer of state, or attorney general and their respective offices.

(E) "State employee" means any person who is an employee of a state agency, or any person who does business with the state including, only for the purposes of sections 121.41 to 121.50 of the Revised Code, the nonprofit corporation formed under section 187.01 of the Revised Code.
(F) "State officer" means any person who is elected or appointed to a public office in a state agency.
(G) "Wrongful act or omission" means an act or omission, committed in the course of office holding or employment, that is not in accordance with the requirements of law or such standards of proper governmental conduct as are commonly accepted in the community and thereby subverts, or tends to subvert, the process of government.

121.42 Inspector General - Powers and duties

The inspector general shall do all of the following:
(A) Investigate the management and operation of state agencies on his own initiative in order to determine whether wrongful acts and omissions have been committed or are being committed by state officers or state employees;
(B) Receive complaints under section 121.46 of the Revised Code alleging wrongful acts and omissions, determine whether the information contained in those complaints allege facts that give reasonable cause to investigate, and, if so, investigate to determine if there is reasonable cause to believe that the alleged wrongful act or omission has been committed or is being committed by a state officer or state employee;
(C) Except as otherwise provided in this division, contemporaneously report suspected crimes and wrongful acts or omissions that were or are being committed by state officers or state employees to the governor and to the appropriate state or federal prosecuting authority with jurisdiction over the matter if there is reasonable cause to believe that a crime has occurred or is occurring. In addition, the inspector general shall report the wrongful acts or omissions, as appropriate under the circumstances, to the appropriate ethics commission in accordance with section 102.06 of the Revised Code, the appropriate licensing agency for possible disciplinary action, or the state officer's or state employee's appointing authority for possible disciplinary action. The inspector general shall not report a wrongful act or omission to a person as required by this division if that person allegedly committed or is committing the wrongful act or omission.
(D) Except as otherwise provided in this division, contemporaneously report suspected crimes and wrongful acts or omissions that the inspector general becomes aware of in connection with an investigation of a state agency, state officer, or state employee, and that were or are being committed by persons who are not state officers or state employees to the governor and to the appropriate state or federal prosecuting authority with jurisdiction over the matter if there is reasonable cause to believe that a crime has occurred or is occurring. In addition, the inspector general shall report the wrongful acts or omissions, as appropriate under the circumstances, to the appropriate ethics commission in accordance with section 102.06 of the Revised Code, the appropriate licensing agency for possible disciplinary action, or the person's public or private employer for possible disciplinary action. The inspector

general shall not report a wrongful act or omission to a person as required by this division if that person allegedly committed or is committing the wrongful act or omission.

(E) Prepare a detailed report of each investigation that states the basis for the investigation, the action taken in furtherance of the investigation, and whether the investigation revealed that there was reasonable cause to believe that a wrongful act or omission had occurred. If a wrongful act or omission was identified during the investigation, the report shall identify the person who committed the wrongful act or omission, describe the wrongful act or omission, explain how it was detected, indicate to whom it was reported, and describe what the state agency in which the wrongful act or omission was being committed is doing to change its policies or procedures to prevent recurrences of similar wrongful acts or omissions.

(F) Identify other state agencies that also are responsible for investigating, auditing, reviewing, or evaluating the management and operation of state agencies, and negotiate and enter into agreements with these agencies to share information and avoid duplication of effort;

(G) For his own guidance and the guidance of deputy inspectors general, develop and update in the light of experience, both of the following:

(1) Within the scope of the definition in division (G) of section 121.41 of the Revised Code, a working definition of "wrongful act or omission";

(2) A manual of investigative techniques.

(H) Conduct studies of techniques of investigating and detecting, and of preventing or reducing the risk of, wrongful acts and omissions by state officers and state employees;

(I) Consult with state agencies and advise them in developing, implementing, and enforcing policies and procedures that will prevent or reduce the risk of wrongful acts and omissions by their state officers or state employees;

(J) After detecting a wrongful act or omission, review and evaluate the relevant policies and procedures of the state agency in which the wrongful act or omission occurred, and advise the state agency as to any changes that should be made in its policies and procedures so as to prevent recurrences of similar wrongful acts or omissions.

121.421 Investigation of casino control commission enforcement personnel

(A) Notwithstanding division (D)(3) of section 121.41 of the Revised Code, in order to determine whether wrongful acts or omissions have been committed or are being committed by present or former employees, the inspector general shall investigate employees of the office of the attorney general who are contractually vested with duties to enforce Chapter 3772. of the Revised Code, including any designated bureau of criminal identification and investigation support staff that are necessary to fulfill the investigatory and law enforcement functions of the Ohio casino control commission. The inspector general and any deputy inspector general may administer oaths, examine witnesses under oath, and issue subpoenas and subpoenas duces tecum to employees of the office of the attorney general to compel the attendance

of witnesses and the production of all kinds of books, records, papers, and tangible things deemed necessary in the course of any such investigation.
(B) The inspector general may enter into any contracts that are necessary to complete an investigation. The contracts may include contracts for the services of persons who are experts in a particular field and whose expertise is necessary for successful completion of the investigation.
(C) If the authority of the attorney general terminates or expires, the authority vested in the inspector general by this section terminates upon the conclusion of ongoing investigations or upon issuance of the final report of the investigations.

121.43 Subpoena power - contempt

In performing any investigation, the inspector general and any deputy inspector general may administer oaths, examine witnesses under oath, and issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and the production of all kinds of books, records, papers, and tangible things. Upon the refusal of a witness to be sworn or to answer any question put to him, or if a person disobeys a subpoena, the inspector general shall apply to the court of common pleas for a contempt order, as in the case of disobedience to the requirements of a subpoena issued from the court of common pleas, or a refusal to testify in the court.

121.44 Reports of investigations

(A) Except as otherwise provided in this section, the report of any investigation conducted by the inspector general or any deputy inspector general is a public record, open to public inspection. The inspector general, or a deputy inspector general, with the written approval of the inspector general, may designate all or part of a report as confidential if doing so preserves the confidentiality of matters made confidential by law or appears reasonably necessary to protect the safety of a witness or to avoid disclosure of investigative techniques that, if disclosed, would enable persons who have been or are committing wrongful acts or omissions to avoid detection. Confidential material shall be marked clearly as being confidential.
(B) The inspector general, free of charge, shall provide a copy of each report of an investigation, including wholly and partially confidential reports, to the governor. In addition, the inspector general, free of charge, shall provide a copy of the report of any investigation, including wholly and partially confidential reports, to a prosecuting authority who may undertake criminal prosecution of a wrongful act or omission described in the report, an ethics commission to which a wrongful act or omission described in the report was reported in accordance with section 102.06 of the Revised Code, and a licensing agency, appointing authority, or public or private employer that may take disciplinary action with regard to a wrongful act or omission described in the report. The inspector general shall not provide a copy of any confidential part of the report of an investigation to a person as required by this division if that person allegedly committed the wrongful act or omission described in the report. The governor, a prosecuting authority, ethics commission, licensing agency, appointing authority, or public or private employer that receives a report,

all or part of which is designated as confidential, shall take all appropriate measures necessary to preserve the confidentiality of the report.
(C) The inspector general shall provide a copy of any nonconfidential report, or the nonconfidential parts of any report, to any other person who requests the copy and pays a fee prescribed by the inspector general. The fee shall not exceed the cost of reproducing and delivering the report.

121.45 Cooperating in investigations

Each state agency, and every state officer and state employee, shall cooperate with, and provide assistance to, the inspector general and any deputy inspector general in the performance of any investigation. In particular, each state agency shall make its premises, equipment, personnel, books, records, and papers readily available to the inspector general or a deputy inspector general.

The inspector general and any deputy inspector general may enter upon the premises of any state agency at any time, without prior announcement, if necessary to the successful completion of an investigation. In the course of an investigation, the inspector general and any deputy inspector general may question any state officer or state employee serving in, and any other person transacting business with, the state agency, and may inspect and copy any books, records, or papers in the possession of the state agency, taking care to preserve the confidentiality of information contained in responses to questions or the books, records, or papers that is made confidential by law.

In performing any investigation, the inspector general and any deputy inspector general shall avoid interfering with the ongoing operations of the state agency being investigated, except insofar as is reasonably necessary to the successful completion of the investigation.

Each state agency shall develop, implement, and enforce policies and procedures that prevent or reduce the risk of wrongful acts and omissions by its state officers or state employees.

Other state agencies that also are responsible for investigating, auditing, reviewing, or evaluating the management and operation of state agencies shall negotiate and enter into agreements with the office of the inspector general for the purpose of sharing information and avoiding duplication of effort.

121.46 Filing complaint - form

Any person who knows or has reasonable cause to believe that a state officer or state employee has committed, or is in the process of committing, a wrongful act or omission may prepare and file with the inspector general, a complaint that identifies the person making the report and the state officer or state employee who allegedly committed or is committing the wrongful act or omission, describes the wrongful act or omission, and explains how the person reporting knew or came to his reasonable cause to believe that the state officer or state employee committed or is in the process of committing the wrongful act or omission.

The preparation and filing of the complaint described in this section is in addition to any other report of the wrongful act or omission the person is required by law to make.
The inspector general shall prescribe a form for complaints under this section. The inspector general shall provide a blank copy of the form to any person, free of charge. No complaint is defective, however, because it is not made on the form prescribed by the inspector general.

121.47 Confidential information

No person shall disclose to any person who is not legally entitled to disclosure of the information, any information that is designated as confidential under section 121.44 of the Revised Code, or any confidential information that is acquired in the course of an investigation under section 121.45 of the Revised Code.

121.48 Appointment of Inspector General

There is hereby created the office of the inspector general, to be headed by the inspector general.

The term of the inspector general serving on the effective date of this amendment ends January 11, 2021. The inspector general shall be appointed by the governor quadrennially thereafter, subject to section 121.49 of the Revised Code and the advice and consent of the senate, and shall hold office for a term of four years commencing on the second Monday of January. The governor may remove the inspector general from office only after delivering written notice to the inspector general of the reasons for which the governor intends to remove the inspector general from office and providing the inspector general with an opportunity to appear and show cause why the inspector general should not be removed.

In addition to the duties imposed by section 121.42 of the Revised Code, the inspector general shall manage the office of the inspector general. The inspector general shall establish and maintain offices in Columbus.

The inspector general may employ and fix the compensation of one or more deputy inspectors general. Each deputy inspector general shall serve for a term coinciding with the term of the appointing inspector general, and shall perform the duties, including the performance of investigations, that are assigned by the inspector general. All deputy inspectors general are in the unclassified service and serve at the pleasure of the inspector general.

In addition to deputy inspectors general, the inspector general may employ and fix the compensation of professional, technical, and clerical employees that are necessary for the effective and efficient operation of the office of the inspector general. All professional, technical, and clerical employees of the office of the inspector general are in the unclassified service and serve at the pleasure of the appointing inspector general.

The inspector general may enter into any contracts that are necessary to the operation of the office of the inspector general. The contracts may include, but are not limited to, contracts for the services of persons who are experts in a particular field and whose expertise is necessary to the successful completion of an investigation.

Not later than the first day of March in each year, the inspector general shall publish an annual report summarizing the activities of the inspector general's office during the previous calendar year. The annual report shall not disclose the results of any investigation insofar as the results are designated as confidential under section 121.44 of the Revised Code.

The inspector general shall provide copies of the inspector general's annual report to the governor and the general assembly. The inspector general also shall provide a copy of the annual report to any other person who requests the copy and pays a fee prescribed by the inspector general. The fee shall not exceed the cost of reproducing and delivering the annual report.
Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.
Effective Date: 09-26-2003; 2007 HB119 09-29-2007.

121.481 Special investigations fund

The special investigations fund is hereby created in the state treasury for the purpose of paying costs of investigations conducted by the inspector general. In response to requests from the inspector general, the controlling board may make transfers to the fund from the emergency purposes appropriation of the board, subject to the following conditions:

(A) The inspector general shall not request a transfer that would cause the unobligated, unencumbered balance in the fund to exceed one hundred thousand dollars at any one time;

(B) In requesting a transfer, the inspector general shall not disclose any information that would risk impairing the investigation if it became public, provided that after any investigation using money transferred to the fund from an emergency purposes appropriation has been completed, the inspector general shall report to the board the object and cost of the investigation, but not any information designated as confidential under section 121.44 of the Revised Code.

121.482 Disposition of money received

Money the inspector general receives pursuant to court orders or settlements shall be deposited into the state treasury to the credit of the general revenue fund.

121.483 Status of deputy inspector general as peace officer

A deputy inspector general appointed under section 121.48 of the Revised Code, who has been awarded a certificate by the executive director of the Ohio peace officer training commission attesting to the person's satisfactory completion of an approved state, county, or municipal peace officer basic training program, shall, during the term of the deputy inspector general's appointment, be considered a peace officer for the purpose of maintaining a current and valid basic training certificate pursuant to rules adopted under section 109.74 of the Revised Code.

121.49 Qualifications

(A) Subject to division (B) of this section, only an individual who meets one or more of the following qualifications is eligible to be appointed inspector general:

(1) At least five years experience as a law enforcement officer in this or any other state;
(2) Admission to the bar of this or any other state;
(3) Certification as a certified public accountant in this or any other state;
(4) At least five years service as the comptroller or similar officer of a public or private entity in this or any other state.
(5) At least five years service as a deputy inspector general in this or any other state.

(B) No individual who has been convicted, in this or any other state, of a felony or of any crime involving fraud, dishonesty, or moral turpitude shall be appointed inspector general.

121.50 Administrative rules

The inspector general, in accordance with Chapter 119 of the Revised Code, shall adopt, and may amend and rescind, those rules he finds necessary for the successful implementation and efficient operation of sections 121.41 to 121.48 of the Revised Code.

121.51 Deputy inspector general for transportation department

There is hereby created in the office of the inspector general the position of deputy inspector general for the department of transportation. The inspector general shall appoint the deputy inspector general, and the deputy inspector general shall serve at the pleasure of the inspector general. A person employed as the deputy inspector general shall have the same qualifications as those specified in section 121.49 of the Revised Code for the inspector general. The inspector general shall provide technical, professional, and clerical assistance to the deputy inspector general.

There is hereby created in the state treasury the deputy inspector general for ODOT fund. The fund shall consist of money credited to the fund for the payment of costs incurred by the deputy inspector general in performing the duties of the deputy inspector general as specified in this section. The inspector general shall use the fund to pay costs incurred by the deputy inspector general in performing the duties of the deputy inspector general as required under this section.

The deputy inspector general shall investigate all wrongful acts or omissions that have been committed or are being committed by employees of the department. In addition, the deputy inspector general shall conduct a program of random review of the processing of contracts associated with building and maintaining the state's infrastructure. The random review program shall be designed by the inspector general. The program shall be confidential and may be altered by the inspector general at any time. The deputy inspector general has the same powers and duties regarding matters concerning the department as those specified in sections 121.42, 121.43, and 121.45 of the Revised Code for the inspector general. Complaints may be filed with the deputy inspector general in the same manner as prescribed for complaints filed with the inspector general under section 121.46 of the Revised Code. All investigations conducted and reports issued by the deputy inspector general are subject to section 121.44 of the Revised Code.

All officers and employees of the department shall cooperate with and provide assistance to the deputy inspector general in the performance of any investigation conducted by the deputy inspector general. In particular, those persons shall make their premises, equipment, personnel, books, records, and papers readily available to the deputy inspector general. In the course of an investigation, the deputy inspector general may question any officers or employees of the department and any person transacting business with the department and may inspect and copy any books, records, or papers in the possession of the department, taking care to preserve the confidentiality of information contained in responses to questions or the books, records, or papers that are made confidential by law. In performing any investigation, the deputy inspector general shall avoid interfering with the ongoing operations of the department, except insofar as is reasonably necessary to complete the investigation successfully.

At the conclusion of an investigation by the deputy inspector general, the deputy inspector general shall deliver to the director of transportation and the governor any case for which remedial action is necessary. The deputy inspector general shall maintain a public record of the activities of the deputy inspector general to the extent permitted under this section, ensuring that the rights of the parties involved in each case are protected. The inspector general shall include in the annual report required by section 121.48 of the Revised Code a summary of the deputy inspector general's activities during the previous year.

No person shall disclose any information that is designated as confidential in accordance with section 121.44 of the Revised Code or any confidential information that is acquired in the course of an investigation conducted under this section to any person who is not legally entitled to disclosure of that information.

121.52 Deputy inspector general for workers' compensation

There is hereby created in the office of the inspector general the office of deputy inspector general for the bureau of workers' compensation and industrial commission. The inspector general shall appoint the deputy inspector general, and the deputy inspector general shall serve at the pleasure of the inspector general. A person employed as the deputy inspector general shall have the same qualifications as those specified in section 121.49 of the Revised Code for the inspector general. The inspector general shall provide professional and clerical assistance to the deputy inspector general.

The deputy inspector general for the bureau of workers' compensation and the industrial commission shall investigate wrongful acts or omissions that have been committed by or are being committed by officers or employees of the bureau of workers' compensation and the industrial commission. The deputy inspector general has the same powers and duties regarding matters concerning the bureau and the commission as those specified in sections 121.42, 121.43, and 121.45 of the Revised Code for the inspector general. Complaints may be filed with the deputy inspector general in the same manner as prescribed for complaints filed with the inspector general under section 121.46 of the Revised Code. All investigations conducted and reports issued by the deputy inspector general are subject to section 121.44 of the Revised Code.

There is hereby created in the state treasury the deputy inspector general for the bureau of workers' compensation and industrial commission fund, which shall consist of moneys deposited into it that the inspector general receives from the administrator of workers' compensation and receives from the industrial commission in accordance with this section. The inspector general shall use the fund to pay the costs incurred by the deputy inspector general in performing the duties of the deputy inspector general as required under this section.

The members of the industrial commission, bureau of workers' compensation board of directors, workers' compensation audit committee, workers' compensation actuarial committee, and workers' compensation investment committee, and the administrator, and employees of the industrial commission and the bureau shall cooperate with and provide assistance to the deputy inspector general in the performance of any investigation conducted by the deputy inspector general. In particular, those persons shall make their premises, equipment, personnel, books, records, and papers readily available to the deputy inspector general. In the course of an investigation, the deputy inspector general may question any person employed by the industrial commission or the administrator and any person transacting business with the industrial commission, the board, the audit committee, the actuarial committee, the investment committee, the administrator, or the bureau and may inspect and copy any books, records, or papers in the possession of those persons or entities, taking care to preserve the confidentiality of information contained in responses to questions or the books, records, or papers that are made confidential by law.

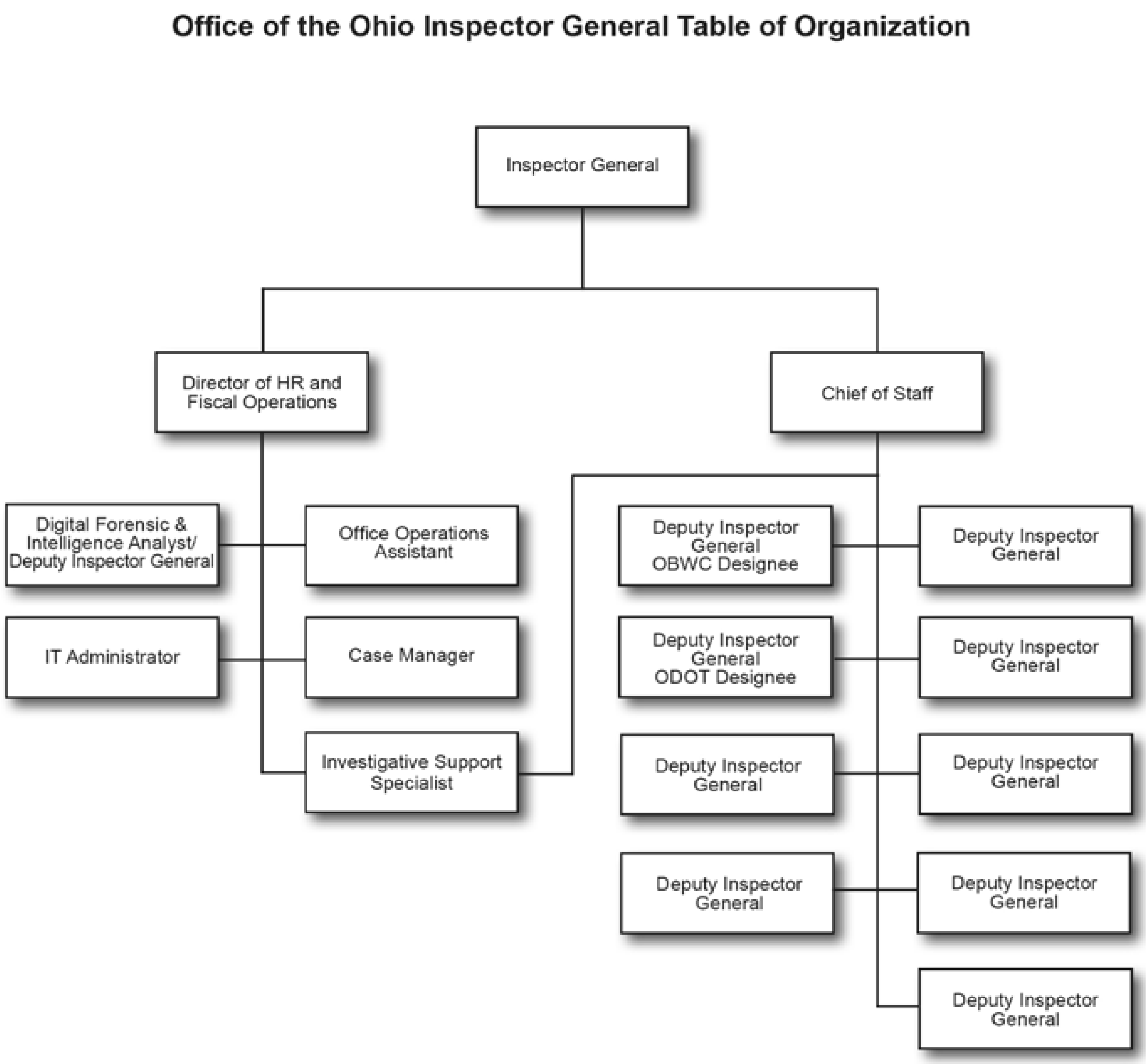
In performing any investigation, the deputy inspector general shall avoid interfering with the ongoing operations of the entities being investigated, except insofar as is reasonably necessary to successfully complete the investigation.

At the conclusion of an investigation conducted by the deputy inspector general for the bureau of workers' compensation and industrial commission, the deputy inspector general shall deliver to the board, the administrator, the industrial commission, and the governor any case for which remedial action is necessary. The deputy inspector general shall maintain a public record of the activities of the office of the deputy inspector general to the extent permitted under this section, ensuring that the rights of the parties involved in each case are protected. The inspector general shall include in the annual report required under section 121.48 of the Revised Code a summary of the activities of the deputy inspector general during the previous year.

No person shall disclose any information that is designated as confidential in accordance with section 121.44 of the Revised Code or any confidential information that is acquired in the course of an investigation conducted under this section to any person who is not legally entitled to disclosure of that information.

Table of Organization

Appendix 2: Table of Organization



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