

April 1, 2024

Thank you for the opportunity to submit relevant information for the second time with regard to the Ohio Auditor of State Notice of proposed findings and for meeting with me to review your working documents on March 25, 2024 at 11:00 a.m.

The working documents provided no actual proof that any public money collected was illegally expended, or that any public money collected was not accounted for.

I am proposing that this Finding for Recovery be adjusted or eliminated for the following relevant reasons:

1. Lack of Independence Investigation, Conflict of Interest - Richland County, Mansfield, Ohio

- a) The veracity of the State Auditor's "working documentation" in the matter at hand hinges upon the ethical conduct of the individual(s) entrusted with their examination.
- b) The individual selected by Richland Commissioner Darrell Banks, among others, to supervise the investigation bore a conflict of interest and displayed a deficiency in impartiality.
- c) This deficiency in impartiality is originated because of a alleged betrayal of sensitive information given by the JFS Director to Commissioner Tony Vero about the HR Director's job opportunities. Also, the close physical proximity of the HR Director's offices to the administrative area of the local Job and Family Services (JFS) building, situated a mere three offices away from the JFS Director.
- d) Moreover, the HR Director's remuneration was derived in part from the same state line item (010) shared pool for public assistance that is the subject of the ongoing investigation, thereby creating a conflict of interest.
- e) Additionally, the personal relationship between the HR Director and the JFS Fiscal Specialist, as well as Commissioner Darrell Banks' designation as the HR Director's County liaison, are purported to have influenced the impartiality of the investigation.
- f) It is contended that the State Auditor's office placed trust and reliance upon dates and numbers provided by an individual who had every reason to falsify the investigation.

2. In the matter of Political Interference and Retaliatory Conduct

- a) The intertwined nexus between the financial disclosures delineated within the State Auditor's "working documents" and the prevailing political milieu within Richland County is patently evident. As was explained during the convened session on March 25, 2024, that the genesis of this investigative inquiry finds its roots in the discordance between the Job and Family Services (JFS) Director and Commissioner Banks, vis-à-vis the dispensation of behavioral health provisions for the most vulnerable constituents

within our community through the implementation of the Medicaid Ohio Rise program. Commissioner Darrell Banks, driven by a staunch posture of governmental retrenchment and categorical prohibition against the expansion thereof, unilaterally obstructed the progression of the Richland County Youth and Family Council's endeavors to formalize an agreement that would have engendered substantial financial influx into our locality. Andrew Keller, the County Administrator/Lawyer, had verbally approved the agreement and was aware of Commissioner Darrell Banks refusal to bring the contract to the full board for a vote. The State Auditor's office can contact board members Nikki Harless, Richland Children Service Director and Michelle Giess, Richland Newhope Superintendent. They currently serve of the Richland County Youth and Family Council (RCYFC) to verify my statement. Also, you can contact Teresa Alt the former RCYFC Director and Joe Trolan, the former Mental Health Director for verification of Darrell Banks actions.

b) Also, Commissioner Banks, harboring animus towards the JFS Director after public disclosures concerning the exigency of recruiting caseworkers and collaborative efforts with the Human Resources Director to assess remuneration structures at JFS, took umbrage at the perceived encroachment upon the delicate negotiations pertinent to county union negotiations. After these two salient incidents, Commissioner Banks directed the Human Resources Director to initiate an investigation into the actions of the undersigned. Commencing in April of 2021, this investigation persisted until August of 2022.

c) During the same period, Commissioner Banks assented to the renewal of the undersigned's employment arrangement by allowing me to retire/rehire, yet persistently perpetuated the investigative inquiry. Had there been any merit to these accusations why allow the JFS Director to retire and rehire her? Why not merely terminate between April of 2021- November 30, 2021?

d) Such circumstantial incongruence renders the impetus behind this investigation inherently suspect and indicative of retaliatory motives, stemming from a mere difference in political persuasion.

3. **With respect to OAC 117-2-01(D)(1)**, I affirm that my work hours transactions were duly authorized in accordance with the prevailing management protocols and standard operational procedures at the relevant time. Communication of my absence was consistently conveyed to the

county commissioner liaison, Tony Vero, either via text, email, or verbally, followed by notification to the Fiscal Specialist through various means such as text, email, or verbal communication, as well as through posted notes left on her desk. The Fiscal Specialist, entrusted with the responsibility, would then input the requested time off into the Municipal Uniform Information System (MUNIS). For non-management employees, time was recorded using the county timeclock and subsequently imported into MUNIS. Conversely, for those occupying JFS management positions, including the JFS Director, the Fiscal Specialist undertook the task of inputting hours into MUNIS. Additionally, it was common practice for the Fiscal Specialist to complete leave forms on behalf of supervisors and management personnel. Throughout the period from April 2021 to August 9, 2022, the Fiscal Specialist entered and signed my name to 25 leave forms on my behalf with one signed by myself, as evidenced by the attached documents. These submissions were timely and bore the authorized signature of the County Commissioners, some preceding and others succeeding the period of leave.

However, the remaining discrepancy of 298.10 hours, alleged to have been utilized for purposes inconsistent with work obligations, namely, tardiness, early departure, absence, or engagement in personal affairs during business hours, as outlined in the purported "facts" for a Finding for Recovery, cannot be reconciled. The only explanation provided to me during my review of the working documents was that none of the numbers were documented and only the HR Director came up with the numbers and provided them to the Auditor of States office. It is crucial to note that, in my capacity as Director, for nearly 17 years there was no other reports of discrepancy of hours until Commissioner Darrell Banks decided to investigate me. I enjoyed flexible working hours as duly approved by the Board of Commissioners, affording me the discretion to establish my own work schedule and patterns, including commencement and cessation times. Such flexibility inherently contradicts the accusations leveled against me by the County.

Of the 230 entries in the county's investigation, 34 of those entries the Employer indicated in the investigation that they were unsure of their own facts. All 34 entries in part were used to document the alleged 298.10 regarding late arrival, left work early etc. How does the State Auditor's office use that data on the working documents? These entries should be stricken from the working documents and eliminated from the special audit.

With regard to the alleged LWOP totaling 55.25 hours, purportedly not reflected in the payroll records, as elucidated during our meeting on March 25, 2024, the board of commissioners had sanctioned up to 120 hours of LWOP for my use commencing December 1, 2021. I availed myself of 24 hours of LWOP on June 15, 16, and 17, 2022, as duly documented. The requisite form was duly processed and submitted by the fiscal specialist to the BOC for approval on May 26, 2022. According to my records, I did not utilize any additional LWOP hours. A copy of the pertinent leave form has been attached hereto. I call upon the Auditor of State to expunge the alleged 55.25 hours from the report unless irrefutable evidence is provided demonstrating the veracity of the LWOP request and utilization thereof.

Furthermore, concerning sick leave, as of August 9, 2022, I had accrued 2,257 hours of sick leave remaining on the books. It may behoove the Ohio Auditor of State's office to utilize these accrued hours to reconcile any alleged undocumented hours, should any portion of the purported 289.10 hours indeed consist of sick leave usage. For verification, please refer to the attached last pay stub, which confirms the remaining sick leave balance.

4. Unaddressed Concerns and Questions: Several unanswered questions further cast doubt on the investigation's credibility, including:

- The relevance of the county personnel manual policy is cited in the findings.
- Clarification on the collective "we" mentioned in the document.
- A breakdown of the specific dates and instances accounting for the alleged 298.10 hours.
- The process determines tardiness, early departures, and absences without proper documentation.
- What documentation was used to determine that I arrived late to work?
- What specific days did I allegedly arrive late?
- What documentation was used to determine that I did not arrive at work at all?
- Was the Auditor of State provided a breakdown between vacation and sick leave that was allegedly not properly documented? What is the breakdown between sick and vacation?
- Why did the county auditor's office not notify the County Director that proper request for leave procedures were not being followed at JFS starting in April 2021?
- Why didn't the county auditor's office notify the Board of Commissioners?
- Why didn't my county commissioner liaison inform me that proper procedures were not being followed at JFS starting in April of 2021?
- Why didn't my county liaison or a member of the board of commissioners inform me that accepting text messages or phone calls were not the proper way to request leave?
- What documentation was provided to prove that I conducted personal business while at work?
- What was the specific nature of the alleged personal business and the dates?
- How did the county agency determine the 55.25 hours of LWOP without leave forms being submitted?
- What are the specific dates of the 55.25 hours identified as LWOP leave?

These points underscore a pattern of retaliatory behavior, a lack of evidentiary support, and significant procedural discrepancies that invalidate the proposed findings. The assertions made regarding my alleged utilization of over 7 additional weeks of alleged unauthorized leave, devoid of documented evidence of my absences, are entirely unsustainable and indicative of politically motivated reprisal.

Therefore, I advocate for reconsidering these findings, emphasizing the need for a more accurate representation of the facts that exonerate me from any obligation to repay funds under these questionable circumstances.

I trust that the State Auditor's office will undertake a fair and thorough re-evaluation of these findings, considering the detailed objections raised in this letter.

Sincerely,

Sharlene Neumann