



Mary Taylor, CPA
Auditor of State

CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Cover Letter	1
Independent Accountants' Report.....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – General Fund – For the Years Ended December 31, 2008 and 2007	5
Notes to the Financial Statements	7
Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13
Schedule of Findings.....	15
Schedule of Prior Audit Findings.....	30

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Mary Taylor, CPA
Auditor of State

Champaign Countywide Public Safety Communication Center
Champaign County
1512 South U.S. Highway 68
Suite A100
Urbana, Ohio 43078

To the Board of Directors:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

September 21, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Champaign Countywide Public Safety Communication Center
1512 South U.S. Highway 68
Suite A100
Urbana, Ohio 43078

To the Board of Directors:

We have audited the accompanying financial statements of Champaign Countywide Public Safety Communication Center, Champaign County, (the Center) as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Center has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

While the Center does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Centers to reformat their statements. The Center has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Center as of December 31, 2008 and 2007 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of Champaign Countywide Public Safety Communication Center, Champaign County, as of December 31, 2008 and 2007, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Center has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2009, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

September 21, 2009

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
Cash Receipts:		
Property and Other Local Taxes	\$594,562	\$620,221
State Wireless 911 Assistance	93,619	78,314
Intergovernmental	133,343	106,267
Intergovernmental - City/County		422,908
Fire and EMS Coverage	7,083	
Miscellaneous	774	3,514
Total Cash Receipts	<u>829,381</u>	<u>1,231,224</u>
Cash Disbursements:		
Current:		
Salaries	486,597	482,050
Insurance	84,253	84,566
Retirement	67,646	66,449
Worker's Compensation	20,450	5,951
Supplies	2,670	3,184
Equipment	117,419	20,404
Professional Services	4,341	2,586
Building Lease and Utilities	20,562	16,998
Repair and Maintenance	14,678	10,029
Communications	13,545	12,872
Travel and Meetings	818	4,171
Training	1,385	4,369
Audit		6,786
LEADS	9,662	5,580
Wireless Tariff Charges	3,874	6,603
Settlement Fees	17,037	16,459
Insurance - Liability	9,741	
Dues and Memberships	92	464
Reimbursements	1,263	1,840
Capital Outlay	109	3,575
Total Cash Disbursements	<u>876,142</u>	<u>754,936</u>
Total Receipts Over/(Under) Disbursements	(46,761)	476,288
Fund Cash Balances, January 1	<u>589,007</u>	<u>112,719</u>
Fund Cash Balances, December 31	<u>\$542,246</u>	<u>\$589,007</u>

The notes to the financial statements are an integral part of this statement.

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**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Champaign Countywide Public Safety Communications Center Council of Governments rights and privileges are established by the authority provided by law, resolution, ordinance or regulation that is available individually to the City of Urbana or Champaign County, which have combined to form the Council of Governments. The Council of Governments is comprised of two separate, but interdependent Boards; the Fiscal Management Board and the Operations Board. The Council of Governments was created for the purpose of operating an enhanced 911 Public Safety Answering Point (PSAP), including public safety communications and dispatching operations, and providing those services to all political subdivisions and districts in Champaign County.

The Center's management believes these financial statements present all activities for which the Center is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Center recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

Champaign County Auditor acts as the fiscal agent for the Communication Center. The County holds the Communication Center's assets in its investment pool, valued at the County Treasurer's reported carrying amount.

The Champaign County Auditor's records indicate the Center's cash balances as of December 31, 2008 and 2007 were \$542,246 and \$589,007, respectively.

D. Fund Accounting

The Center uses fund accounting to segregate cash and investments that are restricted as to use. The Communication Center has one fund.

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Budgetary Process

1. Appropriations

The by-laws of the Communication Center requires the Boards to annually adopt a capital and operating budget and appropriate funds accordingly out of funds made available under the Financial Provisions of the Council of Governments agreement. The Center may not expend more in any one fiscal year than the funds made available.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Encumbrances

The Board reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and are not re-appropriated.

F. Property, Plant, and Equipment

The Authority records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$929,882	\$876,142	\$53,740

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$758,570	\$754,936	\$3,634

3. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Center.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

4. RETIREMENT SYSTEM

The Communication Center's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OPERS members contributed 10 and 9.5%, respectively, of their gross salaries and the Center contributed an amount equaling 14 and 13.85%, respectively, of participants' gross salaries. The Center has paid all contributions required through December 31, 2008.

5. RISK MANAGEMENT

Commercial Insurance

The Center has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Risk Pool Management

The Communication Center is exposed to various risks of property and casualty losses, and injuries to employees.

The Communication Center insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Communication Center belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. PEP is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

For an occurrence prior to January 1, 2006 PEP retains casualty risks up to \$250,000 per occurrence, including claim adjustment expenses. PEP pays a percentage of its contributions to APEEP. APEEP reinsures claims exceeding \$250,000, up to \$1,750,000 per claim and \$10,000,000 in the aggregate per year.

For an occurrence on or subsequent to January 1, 2006, the Pool retains casualty risk up to \$350,000 per occurrence. Claims exceeding \$350,000 are reinsured with APEEP in an amount not to exceed \$2,650,000 for each claim and \$10,000,000 in the aggregate per year. Governments can elect up to \$10,000,000 in additional coverage with the General Reinsurance Corporation, through contracts with PEP.

If losses exhaust PEP's retained earnings, APEEP provides *excess of funds available* coverage up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000 (prior to January 1, 2006) or \$3,000,000 (on or subsequent to January 1, 2006) as noted above.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. RISK MANAGEMENT

Property Coverage

Beginning in 2005, APEEP established a risk-sharing property program. Under the program, Travelers reinsures specific losses exceeding \$250,000 up to \$600 million per occurrence. This amount was increased to \$300,000 in 2007. For 2007, APEEP reinsures members for specific losses exceeding \$100,000 up to \$300,000 per occurrence, subject to an annual aggregate loss payment. For 2006, APEEP reinsures members for specific losses exceeding \$100,000 up to \$250,000 per occurrence, subject to an annual aggregate loss payment. Travelers provides aggregate stop-loss coverage based upon the combined members' total insurable values. If the stop loss is reached by payment of losses between \$100,000 and \$250,000 in 2006, or \$100,000 and \$300,000 in 2007, Travelers will then reinsure specific losses exceeding \$100,000 up to their \$600 million per occurrence limit. The aggregate stop-loss limit for 2007 was \$2,014,548.

The aforementioned casualty and property reinsurance agreements do not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Property and casualty settlements did not exceed insurance coverage for the past three fiscal years.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2007 and 2006 (the latest information available):

	2007	2006
Assets	\$37,560,071	\$36,123,194
Liabilities	(17,340,825)	(16,738,904)
Net Assets	\$20,219,246	\$19,384,290

At December 31, 2007 and 2006, respectively, the liabilities above include approximately \$15.9 million and \$15.0 million of estimated incurred claims payable. The assets and retained earnings above also include approximately \$15.0 million and \$14.4 million of unpaid claims to be billed to approximately 443 member governments in the future, as of December 31, 2007 and 2006, respectively. These amounts will be included in future contributions from members when the related claims are due for payment. The Government's share of these unpaid claims collectible in future years is approximately \$19,000. This payable includes the subsequent year's contribution due if the Government terminates participation, as described in the last paragraph below.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

Contributions to PEP

2005	
2006	\$ 674
2007	10,756
2008	9,741

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

5. RISK MANAGEMENT (Continued)

After completing one year of membership, members may withdraw on each anniversary of the date they joined PEP provided they provide written notice to PEP 60 days in advance of the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's budgetary contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Champaign Countywide Public Safety Communication Center
Champaign County
1512 South U.S. Highway 68
Suite A100
Urbana, Ohio 43078

To the Board of Directors:

We have audited the financial statements of the Champaign Countywide Public Safety Communication Center, Champaign County, (the Center) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated September 21, 2009, wherein we noted the Center followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Center's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Center's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Center's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Center's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Center's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain internal control matters that we reported to the Center's management in a separate letter dated September 21, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Center's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, and contracts noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as items 2008-001 through 2008-014.

We did note a certain noncompliance or other matter that we reported to the Center's management in a separate letter dated September 21, 2009.

The Center's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Center's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the management and the Board of Directors. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

September 21, 2009

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Finding for Recovery – Sandy Allen

Sandy Allen was employed by the Champaign Countywide Public Safety Communication Center in 2007. The Director approved Ms. Allen's time sheet for pay period 12/23/06 – 1/05/07 for 80 regular hours. Ms. Allen worked 72 regular hours during the pay period, which resulted in 8 hours overpayment in the amount of \$108.00

For pay period ending 2/16/07, Ms. Allen's time sheet documented that she worked 48 hours. The Director paid her 64 hours, which resulted in 16 hours overpayment in the amount of \$216.00.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 4 hours underpayment in the amount of \$54.00 for the pay periods listed above.

The total of the proceeding resulted in Ms. Allen being overpaid \$270.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Sandy Allen in the amount of \$270.00, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex. rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Previous Director approved the time sheets and Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames will be jointly and severally liable in the amount of \$270 and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Sandy Allen.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-002

Finding for Recovery – Robin Ballard

Robin Ballard was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 1/19/07, 2/16/07, 3/30/07, 4/13/07, 4/27/07, 5/25/07, 7/20/07, 8/03/07, 8/17/07 and 8/31/07, Ms. Ballard's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. Therefore, this resulted in 8 hours overpayment each pay period at \$14.60 per hour for a total of 88 hours in the amount of \$1,284.80.

For pay period ending 5/23/08, Ms. Ballard worked eight hours overtime at time and a half which equaled 12 hours regular time (8 hours*1.5=12 hours). Ms. Ballard requested two hours be converted to compensatory time and she be paid for 10 hours. The Director posted 10 hours as overtime hours rather than regular time to the Payroll Transmittal Report. The Payroll Dept. entered the hours from the Transmittal Report into the system which calculates those as overtime hours at time and a half instead of regular time hours. This caused a payment of 15 hours instead of 10 resulting in 5 hours overpayment at \$15.04 per hour in the amount of \$75.20.

For pay period ending 11/07/08, Ms. Ballard's time sheet documented that she worked 8 hours on 10/27/08. However, her time card documents that she worked 4 hours on that day. Therefore, this resulted in 4 hours overpayment at \$15.49 per hour in the amount of \$61.96.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 22.75 hours underpayment in the amount of \$332.15 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Robin Ballard in the amount of \$1,089.81, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State, ex. Rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames approved the time sheets for pay periods ending 1/05/07, 1/19/07, 2/16/07, 3/30/07, 4/13/07, 4/27/07, 5/25/07, 7/20/07, 8/17/07, and 8/31/07, therefore will be jointly and severally liable in the amount of \$854.10; current Director Teresa Guthrie approved the time sheets for pay periods ending 7/20/07, 8/03/07, 5/23/08 and 11/07/08, therefore will be jointly and severally liable in the amount of \$323.31; Supervisor Mindy North approved the time sheets for pay period ending 11/07/08, therefore will be jointly and severally liable in the amount of \$61.96 ; and Supervisor Catherine Duvall approved the time sheets for pay periods ending 8/17/07, and 8/31/07,, therefore will be jointly and severally liable in the amount of \$ 171.55, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Robin Ballard.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-003

Finding for Recovery – Emily Champ

Emily Champ was employed by the Champaign Countywide Public Safety Communication Center and for pay period ending 8/17/07, Ms. Champ worked 41.25 hours at \$13.50 per hour, but was paid for 40 regular hours, which resulted in 1.25 hours of underpayment in the amount of \$16.88.

For pay period ending 8/31/07, Ms. Champ's time sheet documented that she worked 72 hours. The Director paid her 80 hours, which resulted in 8 hours overpayment at \$13.50 per hour in the amount of \$108.00.

For pay period ending 11/23/07, Ms. Champ's time sheet documented that she traded 3 hours on 11/14/07 with another employee. Records do not confirm she worked those 3 hours although she was paid for them which resulted in 3 hours overpayment at \$13.91 per hour in the amount of \$41.73.

For pay period ending 5/23/08, Ms. Champ's time sheet documented that that she worked 8 hours on 5/20/08 but traded 4 hours. Her time card documents she worked 4 hours for that day. Total hours for the pay period were 76.50 hours, which consisted of 71.50 regular hours worked, 4 hours compensatory time, and 1 hour leave time. She was paid for 80 hours, which resulted in 3.5 hours overpayment at \$15.04 per hour in the amount of \$52.64.

For pay period ending 6/20/08, Ms. Champ's time sheet documented that she worked 8 hours on 6/20/08. However, her time card does not document that she worked that day which resulted in 8 hours overpayment. She also worked 15.5 hours overtime during the pay period. The Director posted 14.5 hours to the Payroll Transmittal Report which resulted in 1 hour variance at time and a half for a total of 1.5 hours underpayment. As a result, Ms. Champ was overpaid for the pay period a net total of 6.5 (8-1.5) hours at \$15.04 per hour in the amount of \$97.76.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Emily Champ in the amount of \$283.25, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 8/17/07, and 8/31/07, therefore will be jointly and severally liable in the amount of \$91.12; current Director Teresa Guthrie approved the time sheets for pay periods ending 8/17/07, 5/23/08, and 6/20/08, therefore, will be jointly and severally liable in the amount of \$133.52; Supervisor Catherine Duvall approved the time sheets for pay periods ending 8/31/07, and 11/23/07, therefore, will be jointly and severally liable in the amount of \$149.73; and Supervisor Mindy North approved the time sheets for pay period ending 5/23/08, therefore, will be jointly and severally liable in the amount of \$52.64, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Emily Champ.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-004

Finding for Recovery – Catherine Duvall

Catherine Duvall was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 3/02/07, 3/16/07, 3/30/07, 4/13/07, 4/27/07, 6/08/07, 6/22/07, 7/20/07 and 8/03/07, Ms. Duvall's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 80 hours at \$16.00 per hour in the amount of \$1,280.00.

For pay period ending 7/06/07, Ms. Duvall's time sheet documented that she worked or took leave totaling 72 hours which consisted of 64 regular hours worked, 4 hours compensatory time and 4 hours traded on 7/01/07. However, payroll records do not document she worked the 4 traded hours during the pay period. Therefore, the correct number of hours, Ms. Duvall should have been paid was 68. The Director paid her 80 hours which resulted in 12 hours overpayment at \$16.00 per hour in the amount of \$192.00.

For pay period ending 6/06/08, Ms. Duvall's time card documented that she worked 9 hours overtime for the pay period. The Director calculated the overtime hours at time and a half ($9 \times 1.5 = 13.5$ hours) before posting the hours to the Payroll Transmittal Report. The Payroll Department calculated the 13.5 hours as overtime when the Transmittal Report was received ($13.5 \times 1.5 = 20.25$ hours). As a result, Ms. Duvall was overpaid 6.75 ($20.25 - 13.5$) hours at \$16.48 per hour in the amount of \$111.24.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 22.25 hours underpayment in the amount of \$356.00 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Catherine Duvall in the amount of \$1,227.24 and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Director approved the Supervisor's time sheets and the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 1/05/07, 3/02/07, 3/16/07, 3/30/07, 4/13/07, 4/27/07, 6/08/07, 6/22/07, 7/06/07, and 7/20/07, pay, therefore will be jointly and severally liable in the amount of \$1,016; current Director Teresa Guthrie approved the time sheets for pay periods ending 8/03/07 and 6/06/08, therefore will be jointly and severally liable in the amount of \$211.24, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Catherine Duvall.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-005

Finding for Recovery – Linda Fleming

Linda Fleming was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 1/19/07, 2/02/07, 2/16/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/03/07, 8/17/07 and 8/31/07, Ms. Fleming's time sheet documented that she had worked or taken leave totaling 72 regular hours per pay period. The Director paid her 80 hours each pay period, which resulted in 8 hours overpayment each pay period for a total of 104 hours at \$14.60 per hour in the amount of \$1,518.40.

For pay period ending 10/26/07, Ms. Fleming's time sheet documented that she had worked or taken leave totaling 74.25 hours. She also had 3.75 hours in reserve resulting from working 15 minutes extra each day for 15 days; therefore, the total hours due to Ms. Fleming was 78 hours. The Director paid her 80 hours for the pay period which resulted in 2 hours overpayment at \$15.04 per hour in the amount of \$30.08.

For pay period ending 1/04/08, Ms. Fleming's time sheet documented that she had worked or taken leave totaling 72 hours for the pay period. The Director paid her 80 hours for the pay period, which resulted in 8 hours overpayment at \$15.04 per hour in the amount of \$120.32.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 26.75 hours underpayment in the amount of \$390.55 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Linda Fleming in the amount of \$1,278.25, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames approved the time sheets for pay periods ending 1/05/07, 1/19/07, 2/02/07, 2/16/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/17/07, 8/31/07, and 10/26/07, therefore will be jointly and severally liable in the amount of \$1,066.68; and current Director Teresa Guthrie approved the time sheets for pay periods ending 8/03/07, 8/17/07, 8/31/07, 10/26/07, and 1/04/08, therefore will be jointly and severally liable in the amount of \$416.85, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Linda Fleming.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-006

Finding for Recovery – Teresa Guthrie

Teresa Guthrie was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 2/02/07, 2/16/07, 3/02/07 and 3/16/07, Ms. Guthrie's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 32 hours at \$16.00 per hour in the amount of \$512.00.

For pay periods ending 6/08/07, 6/22/07, 7/06/07, 8/16/07 and 8/31/07, Ms. Guthrie's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 40 hours at \$16.80 per hour in the amount of \$672.00.

For pay period ending 10/26/07, Ms. Guthrie's time sheet documented that she worked 72 hours. The Director paid her for 80 hours which resulted in 8 hours overpayment at \$17.30 per hour in the amount of \$138.40.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 17.5 hours underpayment in the amount of \$286.60 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Teresa Guthrie in the amount of \$1,035.80 , and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Prior Director approved the Supervisor's time sheets and the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames will be liable in the amount of \$1,035.80 and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Teresa Guthrie.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-007

Finding for Recovery – Mary Kinney

Mary Kinney was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 3/02/07, 3/16/07, 3/30/07, 6/08/07, 6/22/07, 7/06/07, 7/20/07 and 8/03/07, Ms. Kinney's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 72 hours at \$14.60 per hour in the amount of \$1,051.20.

**FINDING NUMBER 2008-007
(Continued)**

For pay period ending 4/13/07, Ms. Kinney's time sheet documented that she worked 72 regular hours plus 4 hours overtime at time and a half ($4 \times 1.5 = 6$ hours) for a total of 78 hours. The Director paid her 80 regular hours and 8 overtime hours at time and a half ($8 \times 1.5 = 12$ hours) for a total of 92 hours. Therefore, Ms. Kinney was paid for 92 hours rather than 78 hours resulting in 14 hours of overpayment at \$14.60 per hour in the amount of \$204.40.

For pay period ending 4/27/07, Ms. Kinney's time sheet documented that she had worked or taken leave totaling 74.5 regular hours. The Director paid her 80 hours for the pay period, which resulted in 5.50 hours overpayment at \$14.60 per hour in the amount of \$80.30.

For pay periods ending 11/09/07 and 1/04/08, Ms. Kinney's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period, which resulted in 16 hours overpayment at \$15.04 per hour in the amount of \$240.64.

For pay period ending 5/23/08, Ms. Kinney's hand written time sheet documented that she had worked 8 hours on 5/20/08. However, her machine stamped time card documented she worked 12 hours which consisted of 8 regular hours plus 4 hours overtime ($4 \times 1.5 = 6$ hours). Therefore, this resulted in Ms. Kinney being underpaid for 6 hours at \$15.04 per hour in the amount of \$90.24.

For pay period ending 6/06/08, Ms. Kinney's time card documented that she worked 72 regular hours plus 9 overtime hours at time and a half ($9 \times 1.5 = 13.5$ hours) for a total of 85.5 hours. The Director paid her 80 regular hours plus 6 overtime hours at time and a half ($6 \times 1.5 = 9$ hours) for a total of 89 hours. Ms. Kinney was paid for 89 hours rather than 85.5 hours which resulted in 3.5 hours overpayment at \$15.04 per hour in the amount of \$52.64.

For pay period ending 6/20/08, Ms. Kinney's time card documented that she had worked 16 hours overtime. The Director posted 18 hours overtime to the Payroll Transmittal Report for a difference of 2 hours overtime at time and a half ($2 \times 1.5 = 3$ hours). Therefore, Ms. Kinney was overpaid 3.00 hours at \$15.04 per hour in the amount of \$45.12.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 23.75 hours underpayment in the amount of \$346.75 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Mary Kinney in the amount of \$1,237.31, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

**FINDING NUMBER 2008-007
(Continued)**

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 1/05/07, 3/02/07, 3/16/07, 3/30/07, 4/13/07, 4/27/07, 6/08/07, 6/22/07, 7/06/07, and 7/20/07, therefore will be jointly and severally liable in the amount of \$905.20; current Director Teresa Guthrie approved the time sheets for pay periods ending 7/20/07, 8/03/07, 11/09/07, 1/04/08, 5/23/08, 6/06/08, and 6/20/08, therefore will be jointly and severally liable in the amount of \$423.36, and Supervisor Catherine Duvall approved the time sheet for pay period ending 5/23/08, 6/06/08, and 6/20/08, therefore will be jointly and severally liable in the amount of \$7.52, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Mary Kinney.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-008

Finding for Recovery – Miranda LaFary

Miranda LaFary was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/19/07, 2/02/07, 2/16/07, 3/02/07, 3/16/07, 5/11/07, 5/25/07, 6/08/07, 6/22/07 and 8/31/07, Ms. LaFary's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. Therefore, this resulted in 8 hours overpayment each pay period at \$14.60 per hour for a total of 80 hours in the amount of \$1,168.00.

For pay period ending 8/16/07, Ms. LaFary's time sheet documented that her total hours were 64 which consisted of 51 regular hours worked plus 13 hours leave time. She was paid for 80 hours, which resulted in 16 hours overpayment at \$14.60 per hour in the amount of \$233.60.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 23.25 hours underpayment in the amount of \$339.45 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Miranda LaFary in the total amount of \$1,062.15, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

**FINDING NUMBER 2008-008
(Continued)**

The Supervisor approved the time sheets and the previous Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved all the transmittal reports and, therefore will be jointly and severally liable in the amount of \$1,062.15; Supervisor Teresa Guthrie approved the time sheets for pay periods ending 8/16/07 and 8/31/07, therefore will be jointly and severally liable in the amount of \$288.35; and Supervisor Catherine Duvall approved the time sheets for pay periods ending 2/16/07, 3/02/07, 3/16/07, 5/11/07, 5/25/07, 6/08/07, and 6/22/07, therefore will be jointly and severally liable in the amount of \$598.60, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Miranda LaFary.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-009

Finding for Recovery – Melissa Miller

Melissa Miller was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 2/02/07, 2/16/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/03/07, 8/17/07 and 8/31/07, Ms. Miller's time sheet documented that she had worked or taken leave totaling 72 hours per pay period; however, the Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 88 hours at \$14.60 per hour in the amount of \$1,284.80.

For pay period ending 1/19/07, Ms. Miller's time sheet documented that she worked 80 regular hours and zero overtime. The Director posted 8 overtime hours at time and a half ($8 \times 1.5 = 12$ hours) to the Payroll Transmittal Report. Records do not confirm she worked any overtime and no Overtime Request Form was attached. Therefore, this resulted in 12 hours overpayment at \$14.60 per hour in the amount of \$175.20.

For pay period ending 10/26/07, Ms. Miller's time sheet documented that she worked or taken leave for 73.75 hours. She also had 4.25 hours in reserve resulting from working 15 minutes extra each day for 17 days, therefore, the total hours due Ms. Miller was 78 hours. The Director paid her 80 hours for the pay period which resulted in 2 hours overpayment at \$15.04 per hour in the amount of \$30.08.

For pay period ending 11/23/07, Ms. Miller's time sheet documented that she had worked or taken leave totaling 72 hours. The Director paid 80 hours for the pay period. Therefore, this resulted in 8 hours overpayment at \$15.04 per hour in the amount of \$120.32.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 27 hours underpayment in the amount of \$394.20 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Melissa Miller in the amount of \$1,216.20, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

**FINDING NUMBER 2008-009
(Continued)**

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames approved the time sheets for pay periods ending 1/19/07, 2/02/07, 2/16/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/03/07, 8/17/07, 8/31/07, and 10/26/07, therefore will be jointly and severally liable in the amount of \$1,095.88; current Director Teresa Guthrie approved the time sheets for pay periods ending 10/26/07 and 11/23/07, therefore will be jointly and severally liable in the amount of \$150.40; and Supervisor Catherine Duvall approved the time sheets for pay periods ending 2/16/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/03/07, 8/17/07, 8/31/07, and 11/23/07, therefore will be jointly and severally liable in the amount of \$963.47, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Melissa Miller.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-010

Finding for Recovery – Richard Nelson

Richard Nelson was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 1/19/07, 2/02/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/17/07, and 8/31/07, Mr. Nelson's time sheet documented that he had worked or taken leave totaling 72 hours per pay period. The Director paid him 80 hours each pay period which resulted in 8 hours overpayment each pay period at \$14.60 per hour for a total of 88 hours in the amount of \$1,284.80.

For pay period ending 8/03/07, Mr. Nelson's time sheet documented that his total hours were 64 which consisted of 56 regular hours worked plus 8 hours compensatory time. He was paid 80 hours, which resulted in 16 hours overpayment at \$14.60 per hour in the amount of \$233.60.

For pay period ending 10/26/07, Mr. Nelson's time sheet documented that he had worked 72 regular hours. The Director paid him 80 regular hours for the pay period which resulted in 8 hours overpayment at \$15.04 per hour in the amount of \$120.32.

For pay period ending 6/06/08, Mr. Nelson's time sheet documented that he worked 8 hours on 6/02/08 however, he traded 4 hours. His time card documents that he only worked 4 hours that day. Total hours for the pay period were 76 hours, which consisted of 52 regular hours worked plus 24 hours leave time. However, Mr. Nelson was paid for 80 hours, which resulted in 4 hours overpayment at \$15.04 per hour in the amount of \$60.16.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 26.25 hours underpayment in the amount of \$383.25 for the pay periods listed above

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Richard Nelson in the total amount of \$1,315.63, and in favor of Champaign Countywide Public Safety Communication Center's General.

**FINDING NUMBER 2008-010
(Continued)**

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames approved the time sheets for pay periods ending 1/05/07, 1/19/07, 2/02/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 6/08/07, 8/17/07, 8/31/07, and 10/26/07, therefore, will be jointly and severally liable in the amount of \$1,051.07; current Director Teresa Guthrie approved the time sheets for pay periods ending 8/03/07 and 6/06/08, therefore, will be jointly and severally liable in the amount of \$264.56; and Supervisor Mindy North approved the time sheets for pay periods ending 2/02/07, 3/02/07, 4/13/07, 4/27/07, 5/11/07, 8/03/07, 8/17/07, 8/31/07, 10/26/07, and 6/06/08, therefore, will be jointly and severally liable in the amount of \$979.83 and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Richard Nelson.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-011

Finding for Recovery – Adam Nitchman

Adam Nitchman was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 3/02/07, 3/16/07, 5/11/07, 5/25/07, 6/08/07, 6/22/07, 7/06/07, 8/17/07, and 8/31/07, Mr. Nitchman's time sheet documented that he had worked or taken leave totaling 72 hours per pay period. The Director paid him for 80 hours each pay period. Therefore, this resulted in 8 hours overpayment each pay period at \$13.50 per hour for a total of 72 hours in the amount of \$972.00.

For pay period ending 10/26/07, Mr. Nitchman's time sheet documented that he had worked 72 regular hours. The Director paid him 80 regular hours for the pay period. Therefore, this resulted in 8 hours overpayment at \$15.04 per hour in the amount of \$120.32.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 19.5 hours underpayment in the amount of \$263.25 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Adam Nitchman in the total amount of \$829.07, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

**FINDING NUMBER 2008-011
(Continued)**

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the previous Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael liames approved all the time sheets, and therefore will be jointly and severally liable in the amount of \$829.07; Supervisor Mindy North approved all the time sheets, therefore will be jointly and severally liable in the amount of \$829.07 and Catherine Duvall approved the time sheets for the pay periods 3/2/2007, 5/25/2007, and 8/31/2007, and therefore will be jointly and severally liable in the amount of \$708.79, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Adam Nitchman.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-012

Finding for Recovery – Mindy North

Mindy North was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07 and 1/19/07, Ms. North's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 16 hours at \$14.60 per hour in the amount of \$233.60.

For pay periods ending 2/02/07, 2/16/07, 3/30/07, 5/11/07, 5/25/07, 7/20/07 and 8/31/07, Ms. North's time sheet documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 hours each pay period. This resulted in 8 hours overpayment each pay period for a total of 56 hours at \$16.00 per hour in the amount of \$896.00.

For pay period ending 10/26/07, Ms. North's time sheet documented that she had worked 72 hours for the pay period. The Director paid her 80 hours which resulted in 8 hours overpayment at \$16.48 per hour in the amount of \$131.84.

For pay period ending 4/13/07, Ms. North's time sheet documented that she worked 72 regular hours. She was paid for 80 hours which resulted in 8 hours overpayment. Ms. North recorded one hour on the Overtime Request Form on 4/13/07. A total of nine hours for the day was reported on her time sheet (8 regular hours+1 overtime hour). The 1 hour overtime was changed to 3 on her hand written time sheet but neither her Overtime Request Form nor her total of 9 hours for the day were changed. The Director posted 3 hours overtime at time and a half (3*1.5=4.5 hours) to the Payroll Transmittal Form. This resulted in Ms. North being overpaid 3 hours (4.5-1.5=3 hours). Therefore, Ms. North was overpaid a net total of 11 hours at \$16.00 per hour in the amount of \$176.00.

**FINDING NUMBER 2008-012
(Continued)**

For pay period ending 8/17/07, Ms. North's time sheet documented that she worked 72 regular hours plus 7 hours overtime. The Director paid her for 80 regular hours and posted 10 hours overtime to the Payroll Transmittal Report. The Payroll Department calculated the 10 hours as overtime when the report was received ($10 \times 1.5 = 15$ hours); however, Ms. North only worked 7 hours overtime ($7 \times 1.5 = 10.5$). This resulted in an overpayment of 12.5 hours (8 regular plus 4.5 additional overtime hours) at \$16.00 per hour in the amount of \$200.00.

For pay period ending 11/09/07, Ms. North's time sheet documented that she had worked or taken leave totaling 72 regular hours plus 4 overtime hours. The Director paid her for 80 regular hours and posted 6 hours overtime to the Payroll Transmittal Report. The Payroll Department calculated the 6 hours as overtime when the report was received ($6 \times 1.5 = 9$ hours); however, Ms. North only worked 4 hours overtime ($4 \times 1.5 = 6$). This resulted in an overpayment of 11 hours (8 regular plus 3 additional overtime hours) at \$16.48 per hour in the amount of \$181.28.

For pay period ending 5/23/08, Ms. North's time sheet documented that she had worked or taken leave totaling 80 hours. However, her time card documented she worked 76 hours and took 2 hours compensatory leave totaling 78 hours. The Director paid her 80 hours, which resulted in 2 hours overpayment at \$17.30 per hour in the amount of \$34.60.

For pay period ending 11/07/08, Ms. North's time sheet documented that she worked on 11/05/08. However, her time card did not document that she work that day. Therefore, this resulted in 8 hours overpayment at \$17.82 per hour in the amount of \$142.56.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 23.5 hours underpayment in the amount of \$370.05 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Mindy North in the amount of \$1,625.83, and in favor of Champaign Countywide Public Safety Communication Center's General.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Director approved the Supervisor's time sheets and the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 1/05/07, 1/19/07, 2/02/07, 2/16/07, 3/30/07, 4/13/07, 5/11/07, 5/25/07, 8/17/07, 8/31/07, 10/26/07, and 11/09/07, therefore will be jointly and severally liable in the amount of \$1,352.67; and current Director Teresa Guthrie approved the time sheets for pay periods ending 7/20/07, 5/23/08 and 11/07/08, therefore will be jointly and severally liable in the amount of \$273.16, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Mindy North.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-013

Finding for Recovery – Eric Shonkwiler

Eric Shonkwiler was employed by the Champaign Countywide Public Safety Communication Center in 2007. For pay periods ending 1/05/07, 1/19/07, 2/02/07, 2/16/07, 3/30/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 7/20/07 and 8/03/07, Mr. Shonkwiler's time sheets documented that he had worked or taken leave totaling 72 hours per pay period. The Director paid him 80 regular hours per pay period. Therefore, this resulted in 8 hours overpayment each pay period at \$14.60 per hour for a total of 88 hours in the amount of \$1,284.80.

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 23.25 hours underpayment in the amount of \$339.45 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Eric Shonkwiler in the amount of \$945.35, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Previous Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 1/05/07, 1/19/07, 2/02/07, 2/16/07, 3/30/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, and 7/20/07, therefore, will be jointly and severally liable in the amount of \$861.40; Asst. Director Teresa Guthrie approved the time sheet for pay period ending 8/03/07, therefore, will be jointly and severally liable in the amount of \$83.95; and Supervisor Catherine Duvall approved the time sheets for pay periods ending 2/16/07, 3/30/07, 4/13/07, 4/27/07, 5/11/07, 5/25/07, 7/20/07, and 8/03/07, therefore, will be jointly and severally liable in the amount of \$697.15, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Eric Shonkwiler.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

FINDING NUMBER 2008-014

Finding for Recovery – Aimee Varner

Aimee Varner was employed by the Champaign Countywide Public Safety Communication Center and for pay periods ending 1/05/07, 3/16/07, 4/13/07, 6/08/07, 6/22/07, 7/06/07, and 8/03/07, Ms. Varner's time sheets documented that she had worked or taken leave totaling 72 hours per pay period. The Director paid her 80 regular hours per pay period. Therefore, this resulted in 8 hours overpayment each pay period at \$14.60 per hour for a total of 56 hours in the amount of \$817.60.

For pay period ending 1/04/08, Ms. Varner's time sheet documented that she had worked and taken leave totaling 72 hours per pay period. The Director paid her 80 regular hours for the pay period. Therefore, this resulted in 8 hours overpayment at \$15.04 per hour in the amount of \$120.32.

**FINDING NUMBER 2008-014
(Continued)**

Additionally, employees were required to report 15 minutes early for each shift, which was not consistently credited on their time sheets. This resulted in 15 hours underpayment in the amount of \$219.00 for the pay periods listed above.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Aimie Varner in the total amount of \$718.92, and in favor of Champaign Countywide Public Safety Communication Center's General Fund.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.* (1929), 120 Ohio St. 47; 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; *State ex rel. Vill. of Linndale v. Masten* (1985), 18 Ohio St.3d 228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property, 1980 Op. Att'y Gen. No. 80-074.

The Supervisor approved the time sheets and the Director approved the Payroll Transmittal Reports resulting in improper payments. Previous Director Michael Iames approved the time sheets for pay periods ending 1/05/07, 3/16/07, 4/13/07, 6/08/07, 6/22/07, and 7/06/07, therefore will be jointly and severally liable in the amount of \$511.00; current Director Teresa Guthrie approved the time sheets for pay periods ending 8/03/07 and 1/04/08, therefore will be jointly and severally liable in the amount of \$120.32; and Supervisor Mindy North approved the time sheets for pay periods ending 3/16/07, 4/13/07, 6/08/07, 6/22/07, 7/06/07, 8/03/07, and 1/04/08, therefore will be jointly and severally liable in the amount of \$634.97, and in favor of the Champaign Countywide Public Safety Communication Center's General Fund to the extent that recovery is not obtained from Aimie Varner.

Officials' Response:

A repayment agreement is being drafted for employees' reimbursements of the overpayments.

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER
CHAMPAIGN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Finding for recovery – overpayment of wages	Yes	
2006-002	ORC Section 149.351 (A) destruction of payroll records	No	Repeated in Management letter.
2006-003	Improper classification of intergovernmental revenue and taxes	Yes	
2006-004	Payroll processing procedures	No	Repeated in Management letter.



Mary Taylor, CPA
Auditor of State

CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATION CENTER

CHAMPAIGN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 19, 2009**