



OHIO AUDITOR OF STATE
KEITH FABER



CINCINNATI CITY SCHOOL DISTRICT
HAMILTON COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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Cincinnati City School District
2651 Burnet Avenue
Cincinnati, Ohio 45201

To the Superintendent, Treasurer and Board of Education:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Cincinnati City School District (the District) predicated on a check substitution scheme conducted by the Shroder High School Lead Secretary.

The investigation began on December 18, 2019, after SIU was notified by the AOS financial division of a potential theft communicated to them by the independent public accountant (IPA) performing the District's 2018-2019 financial audit. The IPA informed the AOS the District initiated an internal investigation into Shroder High School Lead Secretary Donnitta Thomas, and she self-reported a theft of District funds by taking cash collected from athletic events and a student field trip and replacing the stolen funds with facility rental checks.

After an interview with District employees and obtaining details on the theft self-reported by Ms. Thomas, a special audit was declared by the Auditor of State.

This engagement was conducted in accordance with the [Auditor of State Special Investigations Unit, Quality Standards](#).

Suspect

Donnitta Thomas was hired as a Lead Secretary by the District on October 7, 2002. Ms. Thomas entered into multiple supplemental contracts with the District to perform duties as a Cheerleader Coach during the period of July 1, 2017 through June 30, 2019. During Ms. Thomas' tenure with the District, she was disciplined for failing to adhere to the District's policies and procedures related to the handling of money received by the High School. Ms. Thomas resigned from the District on July 19, 2019.

Scheme

As the Lead Secretary, Ms. Thomas was responsible for collecting and depositing receipts for Shroder High School. Ms. Thomas reported to the District she stole cash received from the Athletic Director collected at athletic events and cash collected for a student field trip. Ms. Thomas concealed the theft by posting facility rental checks to the Student Activity Fund in place of the cash she collected and did not deposit.

During the period of July 1, 2017 through June 30, 2019 (the Period), we identified several instances where Ms. Thomas collected checks and money orders for the High School that were deposited and used to substitute cash collected for student fees and activities which were not deposited. The instances identified included the following:

- Three checks totaling \$10,233 received from a local church for facilities rental were deposited and used by Ms. Thomas to substitute cash collected for athletic receipts and a student field trip.

- Three money orders totaling \$523 received for cheerleading fees were deposited and used by Ms. Thomas to substitute cash collected for student fees and a student field trip.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Ms. Thomas misappropriated cash during the Period.

We issued \$13,246 in a finding for recovery for misappropriated cash and audit costs during the Period.

The full details of the finding for recovery are located in the Appendix.

Prosecution

At the conclusion of the special audit and investigation, a prosecution packet was presented to the Hamilton County Prosecutor.

On November 10, 2021, Donnitta Thomas was indicted by the Hamilton County grand jury on two counts, including one count of Theft in Office and one count of Tampering with Records.

On July 5, 2022, Donnitta Thomas entered a negotiated plea of guilty to Theft, in violation of Ohio Rev. Code § 2913.02(A)(3), a misdemeanor of the first degree.

The Honorable Judge Jennifer L. Branch sentenced Donnitta Thomas to six months community control, which shall be terminated once restitution is paid. In addition, Judge Branch ordered Ms. Thomas to pay restitution of \$2,490.75 to the AOS.

The exit conference was waived by the District; however, the District was given five days to respond to this special audit report. A response was not received from the District.



Keith Faber
Auditor of State
Columbus, Ohio

February 14, 2023

APPENDIX
SCHEDULE OF FINDINGS FOR RECOVERY



APPENDIX

FINDING FOR RECOVERY – Repaid Under Audit

Strong internal controls are necessary to prevent mishandling of funds and to safeguard assets. Proper supporting documentation for receipts should be maintained and reviewed by the District for all monies collected and deposited. Checks, money orders, and cash collected by the District should be deposited intact and be reconcilable by tender type.

For the Period, Donnitta Thomas collected \$10,756 for athletic events, student fees, and a student field trip that were not deposited in the District's bank account.

On July 5, 2022, Judge Branch ordered Ms. Thomas to pay restitution of \$2,490.75 to the Auditor of State in Case No. B 2104306.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public property converted or misappropriated is hereby issued against Ms. Thomas in the amount of \$13,246, with \$10,233 in favor of the District's General Fund, \$523 in favor of the District's Student Activity Fund, and \$2,490 to the Auditor of State for investigation costs.

On August 22, 2022, the Auditor of State received payment of \$2,490.75. Ms. Thomas agreed with the District to forfeit monies owed to her related to unused leave. On December 29, 2022, the District processed a payment totaling \$7,582 related to Ms. Thomas' unused leave and posted a corresponding receipt into the District's general fund. On March 13, 2023, Ms. Thomas made a payment in the amount of \$3,174 to the District, resulting in the full repayment of the finding for recovery against Ms. Thomas.

OHIO AUDITOR OF STATE KEITH FABER



CINCINNATI CITY SCHOOL DISTRICT SPECIAL AUDIT

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 3/30/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov