



OHIO AUDITOR OF STATE
KEITH FABER



FRANKLIN TOWNSHIP
FRANKLIN COUNTY

TABLE OF CONTENTS

| TITLE | PAGE |
|--|-------------|
| Report..... | 1 |
| Appendix | |
| Schedule of Finding for Recovery | 4 |

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OHIO AUDITOR OF STATE KEITH FABER



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Franklin County
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To the Township Trustees and Township Administrator:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of Franklin Township (the Township) predicated on the concern that the Assistant Fiscal Officer, Robyn Watkins, was being paid for compensatory time not properly earned.

The investigation began in August 2022, after SIU received information from the financial auditors working on the 2017-2019 financial audit of the Township. It was alleged Robyn Watkins' leave balances were not being properly accrued/earned.

After the information obtained from interviews and preliminary examination of the Township payroll records was considered, 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

Robyn Watkins was hired by the Township on January 8, 2018, in the position of Assistant Fiscal Officer and still currently serves in this role.

Scheme

During the period of January 8, 2018, through December 31, 2022 (the Period), Ms. Watkins filled out timesheets and/or timecards to record hours worked for each pay period. Although she was not responsible for the overall payroll process, she did have access to modify the payroll system and regularly input her own compensatory time into the Township's payroll system. She had the ability to work overtime at the Township and could receive compensatory time in lieu of monetary overtime payments at the rate of one and one-half times her regular pay rate. On February 15, 2018, the Board required all overtime to be approved by the Board; however, there was no documentation supporting the Board ever approved Ms. Watkins to work overtime. Periodically, Ms. Watkins would receive a monetary payment from the Township for unused compensatory time. The amount of compensatory time Ms. Watkins received payment for did not agree to the amount of compensatory time Ms. Watkins should have earned per the timesheets/timecards she submitted as hours worked at the Township. Due to a lack of monitoring by the Board and fiscal officer over compensatory time earned and related payouts as well as the unrestricted access Ms. Watkins had to the payroll system, this led to Ms. Watkins receiving payment for compensatory time she did not earn in the amount of \$9,171.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Robyn Watkins illegally expended public monies over a span of five years.

We issued \$9,171 in a finding for recovery for public money illegally expended 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, the special audit results were reviewed by an Auditor of State attorney, who determined there was insufficient evidence to meet the standards for recommending criminal charges against Ms. Watkins. However, there was sufficient evidence to support issuing a finding for recovery against Ms. Watkins, as detailed in the Appendix.

On December 20, 2023, we held an exit conference with the following individuals representing the Township:

Steve Mazer, Administrator
Julie Donnan, Legal Counsel
Jim Leezer, Trustee

Linzie Justus, Fiscal Officer
John Fleshman, Trustee

The attendees were informed they had five business days to respond to this special audit report. A response was not received from the Township.



Keith Faber
Auditor of State
Columbus, Ohio

November 30, 2023



APPENDIX
SCHEDULE OF FINDING FOR RECOVERY

APPENDIX

FINDING FOR RECOVERY

Ohio Rev. Code § 4111.03 states, in part, an employer shall pay an employee for overtime at a wage rate of one and one-half times the employee's wage rate for hours worked more than forty hours in one workweek. If a township employee elects to take compensatory time off in lieu of overtime pay, for any overtime worked, compensatory time may be granted by the employee's administrative superior, on a time and one-half basis. In addition, a township appointing authority may by rule or resolution adopt a different policy for the calculation of overtime. Additionally, the **Memorandum of Understanding** for the Township Assistant Fiscal Officer Robyn Watkins stated Ms. Watkins could receive compensatory time in lieu of overtime; however, from January 8, 2018, through June 16, 2021, the Township did not have a policy addressing the rate at which employees shall receive overtime or compensatory time.

On June 17, 2021, the Township adopted the Franklin Township, Franklin County Policies and Procedures manual, which established a different policy for the calculation of overtime than **Ohio Rev. Code § 4111.03. Section 2.04** states, in part, overtime compensation can be earned by all employees not designated as exempt by Franklin Township. Employees may elect to receive overtime compensation in the form of monetary payments or compensatory time. A non-exempt employee who works or is in paid status for more than 40 hours in any calendar week or over eight hours during any workday shall be entitled to overtime compensation. Paid status shall include authorized hours at work as well as vacation leave and holiday leave.

Furthermore, per the February 15, 2018, board minutes, the board agreed that 30 minutes would be automatically deducted daily for lunch time for all hourly non-bargaining unit staff when they have worked an eight-hour day.

Ms. Watkins received compensatory time for hours which did not exceed 40 hours in a workweek and/or at a rate which exceeded one and one-half hours for every hour worked over 40 in a workweek. In addition, she did not properly deduct 30 minutes for lunch when she worked at least an eight-hour day. For the Period, Ms. Watkins received payments for compensatory time she did not properly earn as follows:

| Fiscal Year | Overpaid Comp Time Hours | Overpaid Amount |
|---------------|--------------------------|-----------------|
| 2018 | (149.335) | \$2,688 |
| 2019 | (150.975) | 2,868 |
| 2020 | (153.925) | 2,925 |
| 2021 | (4.140) | 86 |
| 2022 | (28.265) | 604 |
| Totals | (486.640) | \$9,171 |

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010). The former Fiscal Officers, Lisa Morris, and Mary Rhinehart were responsible for authorizing comp time paid by the Township which was not earned by Ms. Watkins. As a result, they will be jointly and severally liable.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public money illegally expended is hereby issued against Robyn Watkins in the amount of \$9,171 and her bonding company, Western Surety Company, and the Ohio Township Association Risk Management Authority, jointly and severally, in the amounts of \$8,567 and \$604, respectively, and in favor of the Township's General Fund. Additionally, the finding for recovery is hereby issued against Lisa Morris and Mary Rhinehart, and their bonding company, Travelers Casualty and Surety Company of America, jointly and severally, in the amounts of \$7,818 and \$663, respectively.

OHIO AUDITOR OF STATE KEITH FABER



**FRANKLIN TOWNSHIP
SPECIAL AUDIT**

FRANKLIN 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 2/6/2024

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