



OHIO AUDITOR OF STATE
KEITH FABER



**CINCINNATI TECHNOLOGY ACADEMY
HAMILTON COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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Hamilton County
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To the Superintendent, Treasurer, Board of Directors, and Sponsor:

Background

The Auditor of State, Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Cincinnati Technology Academy (the Academy) predicated on suspicions that the Academy's Superintendent had a financial interest in a company the Academy used for janitorial and maintenance services.

The investigation began on May 31, 2018 after SIU was contacted by the Hamilton County Sheriff's Office regarding some suspicious activity involving the Academy's Superintendent, Roger Conners. It was alleged Mr. Conners owned the janitorial company, MC Services, which the Academy was paying for services.

After the information obtained from the preliminary examination of Mr. Conners' personal bank records, MC Services' bank records, and the Academy's 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

Roger Conners worked at Riverside Academy and was the Superintendent at Theodore Roosevelt Academy¹, which are both community schools located in Hamilton County, prior to working at the Academy. The Academy opened for the 2013-2014 school year and Mr. Conners was hired as the Superintendent on July 23, 2013.

During his tenure at the Academy, Mr. Conners was convicted of misdemeanor charges² in 2018. Additionally, in 2020, the State Board of Education (SBOE) denied Mr. Conners' license renewals based upon him engaging in conduct that was unbecoming to the teaching profession³. The SBOE further considered a letter of admonishment⁴ received by Mr. Conners from the Ohio Department of Education in August 2010 and ordered him to be permanently ineligible to apply for any license, permit, or certificate issued by the SBOE.

The Academy placed Mr. Conners on paid administrative leave on October 26, 2021. The Academy terminated Mr. Conners on March 10, 2022.

¹ Exact timeframe at Riverside is unknown, but Mr. Conners started at Theodore Roosevelt beginning with the 2010-2011 school year.

² Five misdemeanor counts of Engaging in Motor Vehicle or Manufactured Home Business – Remanufacturers Without a License, in Hamilton County Common Pleas Court, Case Number B1800603.

³ During the 2017-2018 school year, Mr. Conners allowed a person he knew to be a sex offender to work in the Academy school building when students were present. The Academy placed Mr. Conners on administrative leave from April 24, 2018 through May 8, 2018.

⁴ For failure to address concerns about input of student behavior data and student attendance data in the school's tracking system, resulting in false data being entered into the Academy's computer system.

Scheme

During the period of April 1, 2014 through July 31, 2021 (the Period), the Academy issued 147 checks totaling \$543,478 to MC Services. From April 1, 2014 through June 30, 2017, the Academy did not have a contract with MC Services; however, from July 1, 2017 through June 30, 2021, the Academy entered into four agreements with MC Services to provide janitorial, housekeeping, and maintenance services. Each agreement was for a term of 12 months and was signed by Mr. Conners as the Academy's Director.

During the Period, MC Services had four bank accounts that received payments from the Academy. Mr. Conners used two third party individuals (herein referred to as Individual A and Individual B) to serve as "owner" of MC Services, which allowed him to perpetrate his scheme, as described below.

MC Services' Bank Account #1

On July 11, 2008, Mr. Conners opened a bank account for MC Services, and he was listed as the owner of the account, while his mother was listed as an authorized signer. All checks were made payable to MC Services, but in the name of Individual A and "endorsed" by Individual A.

Individual A passed away on February 2, 2015⁵. The Academy issued a check to MC Services and in the name of Individual A on February 13, 2015. The check was deposited on February 24, 2015, with Individual A's alleged signature as the endorsement. This was the last check deposited into this MC Services' bank account before the account was closed.

From April 1, 2014 through February 13, 2015, the Academy issued 16 checks to MC Services totaling \$49,760, and \$48,760⁶ was deposited into the MC Services bank account opened by Mr. Conners. The first check issued by the Academy to MC Services was dated April 30, 2014, and was deposited on May 6, 2014. We reviewed the MC Services' bank account activity from May 6, 2014 through October 30, 2015, and noted the following:

Bank Activity Description	Amount
Account Balance as of May 6, 2014	\$26.15
Checks deposited from the Academy	48,760.00
Miscellaneous deposits	41.68
Cash withdrawals made by Roger Conners and his mother	(33,123.00)
Transfers to bank accounts owned by Roger Conners and his mother	(12,000.00)
Money order to Robin James Jewelers ⁷	(3,600.00)
Miscellaneous expenses	(41.32)
Account balance as of October 30, 2015 ⁸	\$63.51

MC Services' Bank Accounts #2, #3 and #4

On April 16, 2015, September 9, 2016, and December 18, 2017, respectively, MC Services' bank accounts #2, #3, and #4 were opened by Individual B, and Individual B was listed as the owner of the accounts. However, Mr. Conners had access to the debit card and checkbook for the accounts and the email address associated with the accounts was Mr. Conners' personal email. Additionally, the addresses listed on accounts #3 and #4 were buildings owned by Mr. Conners' parents.

From April 14, 2015 through July 15, 2021, the Academy issued 131 checks to MC Services totaling \$493,718. We reviewed the MC Services' bank account activity for the three accounts from April 16, 2015 through July 31, 2021, and noted the following:

⁵ Mr. Conners was listed as the informant on Individual A's death certificate and the relationship was documented as "Caregiver". Also, Mr. Conners was appointed as Executor of Individual A's estate in the last will and testament.

⁶ \$1,000 was deposited into two different bank accounts. One account was owned by Mr. Conners' mother and father and the other account was owned by Mr. Conners and his mother.

⁷ Roger Conners purchased a wedding band and an engagement ring.

⁸ Account was closed by Mr. Conners.

Bank Activity Description	Amount
Checks deposited from the Academy ⁹	\$474,843.18
Deposits made on behalf of Roger Conners ¹⁰	90,705.62
Other Deposits ¹¹	99,198.61
Expenditures and cash withdrawals made by or for Roger Conners	(50,883.05)
Cash and ATM Withdrawals	(316,401.28)
Debit Card Purchases	(127,115.57)
Checks to MC Services' Employees ¹²	(110,999.54)
Other Expenses	(55,337.28)

We identified expenses from these accounts which directly benefitted Mr. Conners, including a concrete footing and pad installed at his parents' residence, personal medical and dental services, vehicle and boat parts, a stove, and a tow starter kit. In addition, SIU obtained video surveillance of Mr. Conners making ATM withdrawals from Account #4.

On June 29, 2021, the Academy terminated the contract with MC Services. The last check issued by the Academy to MC Services was dated July 15, 2021 and deposited on July 26, 2021. Expenses continued to occur out of MC Services' bank account #4 until it was closed on January 4, 2022¹³ with a \$0 balance.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Mr. Conners had an unlawful interest in a public contract and as a result misappropriated expenditures over a span of seven years.

We issued \$543,478 in a finding for recovery for misappropriated expenditures 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 March 29, 2023, Roger Conners agreed to a bill of information and entered a plea of guilty to Having an Unlawful Interest in a Public Contract, in violation of Ohio Rev. Code § 2921.42(A)(1), a felony of the fourth degree.

On April 13, 2023, the Honorable Judge Christopher Wagner sentenced Roger Conners to five years of community control with the first six months to be placed on reporting probation including completing 100 hours of community control and after the first six months non-reporting probation. Judge Wagner also ordered Mr. Conners shall not hold any treasury or fiduciary position, shall not work for any charity organization, and shall not hold any government contract in the State of Ohio. Further, Mr. Conners was fined \$1,000.

⁹ Six checks totaling \$18,874.82 issued by the Academy to MC Services were not deposited to these accounts but did clear the Academy's bank account.

¹⁰ Includes payroll from the Academy, federal and state income tax refunds, and vendor payments issued to Roger Conners.

¹¹ Includes, but not limited to: payments from Paycheck Protection Program for MC Services; Pandemic Unemployment Assistance, Social Security, Internal Revenue Service, and School Employees Retirement System for Individual B; and interest.

¹² Beginning April 30, 2018, the first checks were issued to "MC Services" employees from MC Services' bank account #4.

¹³ Account #2 and #3 were closed on December 21, 2017 with a \$0 balance.

On June 22, 2023, we held an exit conference with the following individuals representing the Academy:

Wendy Rydrowicz, Superintendent
Becky Noth, Board Member
Jason Moenk, Legal Counsel

Jason McMillin, Treasurer
Tim Clements, Legal Counsel
James Wilson, Sponsor Representative

The attendees were informed they had five business days to respond to this special audit report. A response was received on June 30, 2023. A response was provided by Tim Clements and was evaluated in the final preparation of this report.



Keith Faber
Auditor of State
Columbus, Ohio

June 1, 2023

APPENDIX
SCHEDULE OF FINDING FOR RECOVERY



APPENDIX

FINDING FOR RECOVERY

Ohio Rev. Code § 2921.42(A) states, in part, no public official shall knowingly authorize or employ the authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest. In addition, no public official shall have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision with which the public official is connected. Furthermore, **Ohio Rev. Code § 2921.42(H)** in part states any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.

For the Period, the Academy issued 147 checks totaling \$543,478 to MC Services for contractual services in which Mr. Connors had a financial interest.

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 Roger Connors, in the amount of \$543,478 and in favor of the Academy's Enterprise Fund.

OHIO AUDITOR OF STATE KEITH FABER



CINCINNATI TECHNOLOGY ACADEMY 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 8/15/2023

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