

**IN THE COURT OF COMMON PLEAS
- GENERAL DIVISION -
TRUMBULL COUNTY, OHIO**

CASE NUMBER: 2017 CV 2055

**THE STATE OF OHIO
PLAINTIFF**

VS.

JUDGE ANDREW D LOGAN

**DEBORAH DRAWL, FISCAL OFFICER
OF MECCA TOWNSHIP
DEFENDANT**

JUDGMENT ENTRY

This matter was before the Court on January 25, 2018 for a final hearing on the merits. A previous expedited hearing was held on November 20, 2017 pursuant to R.C. 117.37 and R.C. 117.40. Upon review of the evidence admitted in the original hearing, the additional arguments of counsel, the stipulations indicated by the parties at this hearing, the memoranda, proposed findings of fact, pleadings, and the relevant applicable law, the Court makes the following findings and conclusions of law:

The Defendant, Deborah Drawl was elected to the office of Mecca Township Fiscal Officer at the November 3, 2015 general election. Pursuant to R.C. 507.01, Drawl's term of office began on April 1, 2016.

The Auditor of State engaged the services of Perry & Associates to conduct an audit for Mecca Township for 2016. Perry & Associates had previously performed the biannual audit for 2014-2015. Perry & Associates determined the 2016 records were unable to be audited due to significant deficiencies. As a result, the Auditor of State deemed the 2016 records "unauditable."

Ultimately, the State of Ohio, by and through the Ohio Attorney General, commenced this action at the request of the Auditor of State pursuant to R.C. 117.40 to remove Drawl from her position as the fiscal officer. R.C. 117.40 provides: "A public official of a public office, other than a state agency, who knowingly refuses to keep the accounts of his office as prescribed by this chapter or rules adopted by the auditor of state pursuant thereto, or to make the reports required by the auditor of state, may be removed from office on hearing before the court of common pleas in the county in which the office is located. Action for removal may be brought by the attorney general at the request of the auditor of state."

Ms. Bethany Nelson, audit manager for Perry & Associates, testified in the initial evidentiary hearing. Nelson has been involved with audits for Mecca Township since the 2014/2015 audit. She was also tasked with the audit for 2016. Nelson contacted Drawl early in 2017 to begin the audit process for the 2016 year. Drawl provided the financial records to Nelson. However, the documents were disorganized and "**** papers were just thrown in the box," according to Nelson.

Nelson was able to determine certain items were missing from the provided documents. She requested Drawl supplement this information. Drawl was able to provide some of the requested documents. Nelson had to seek additional information from the Township itself.

One specific area of concern for Nelson in the Mecca financials were the significant "other adjusting factors." Nelson was alarmed by these "plug" numbers due to the large amounts; \$132,491.80; \$102,686,26; \$21,760.20; \$26,988.49; and even

one beyond two-million dollars in the amount of \$2,303,491.87. Drawl was unable to provide any explanations to Nelson during this audit period for these discrepancies.

According to Nelson, Drawl advised “*** she (Drawl) did not know how to correct the errors and that she would need to seek assistance from someone to help correct the errors.” However, Drawl was unable to provide any corrected reconciliations to Nelson from the initial contact in February 2017 to the initial hearing in this matter at the end of November 2017.

Another significant area of concern in the audit was the number of unsupported fund balance adjustments. According to the May 25th letter, “fund balance adjustments totaling (\$43,658.47) were made during the year that are unsupported.” This is a material sum for Mecca Township. Drawl was unable to provide sufficient support to Nelson for these fund balance adjustments.

At the end of January 2017, Mecca Township filed the annual financial report for 2016. Nelson advised Drawl the report was deficient as it did not contain the required footnotes. Drawl indicated she would amend the report with the required footnotes. However, this is the document that was only recently filed the day prior to the final hearing in this matter – nearly one year later.

Nelson testified she believed Drawl showed interest in correcting the errors present in the financial records, she just lacked the ability to correct the same. The Court agrees. The Court finds there was no evidence presented of an absolute malicious refusal to perform her tasks as fiscal officer. However, the evidence was overwhelming that Drawl was simply unable to perform the tasks due to a lack of

knowledge on her part. However, this does not excuse her failure to perform the tasks as fiscal officer.

On May 25, 2017, the Auditor of State sent a letter to Mecca Township and Drawl advising the 2016 audit was unable to be completed due to several deficiencies. Specifically, the letter outlined six reconciliation dates and corresponding adjusting factors that were unexplained. The letter further set forth at least four additional areas of concern including a "large time lapse in recording of revenues;" vague Board minutes; and a large discrepancy in UAN ledger for EMS billing receipts compared to the billing company's confirmation.¹ In sum, the Auditor concluded, "*** we consider the financial records unauditible pursuant to Ohio Rev. Code Section 117.41." The Auditor advised the financial records must be revised within 90 days and provide the additional records in support. Drawl stipulated at the initial hearing in this matter that the 2016 financial records are "unauditible."

At the final hearing in this matter, Drawl and the State stipulated only two items cited in this May 25th letter had been accomplished in this interim period. In fact, Drawl advised the Court via counsel that the 2016 financial report with the accompanying footnotes was provided just the day prior to the final hearing. The State had not yet reviewed this eleventh hour filing.

Upon receipt of the "unauditible" letter, Drawl recognized that she would need to remedy the situation. However, Drawl maintains she didn't have the requisite

¹ UAN is an acronym for the Uniform Accounting Network. This is the accounting software utilized by the Township and other townships in the State.

training to do so. Drawl sought the services of Local Government Services for assistance. However, the Trustees refused to approve the contract with LGS.

Drawl testified she has been able to identify the errors from 2016. However, she is unable to correct those errors. Drawl testified in reference to the outstanding 2016 errors, "I don't know how to fix 'em. Local Government needed to come in and fix these errors or show me how to fix these errors. I did not have the proper training on how to fix the errors."

Drawl completed the required training for township fiscal officers as required by R.C. 507.12. However, Drawl did not attend additional fiscal officer training available through the auditor of state which is made available pursuant to R.C. 117.44 during 2016.

Drawl was offered additional training resources and mentoring from the fiscal officers for Howland Township and Canfield Township separately. However, Drawl did not take advantage of these opportunities. Drawl did not participate in the UAN training until 2017 during a conference. She was scheduled to attend the training in September and December 2016. However, due to family emergencies, she was unable to attend those sessions. Drawl attended zero training classes in 2016. However, the fiscal officer for Johnston Township, John Moran, provided some training to Drawl in 2016.

The Court is concerned about the reluctance of Drawl to accept the assistance offered by the surrounding community fiscal officers. Drawl's insistence on working only with one certain individual puts the needs of the Township in peril. The Trustees

agreed to hire Vivian McDowell from Howland Township to assist Drawl. That training never came to fruition. Likewise, the Township offered training through the fiscal officer for Canfield Township. That training never came to fruition either. Drawl refused both of these opportunities for training with neighboring fiscal officers because she did not personally select those individuals. This is unreasonable and is further evidence of Drawl's "knowing" failure to perform her tasks.

Drawl did attempt to provide some answers to the issues raised in the "unauditable" letter. Erik Holesko, senior audit manager for the Auditor of State, met with Drawl in person to review the outstanding items requiring corrections. According to Holesko, Drawl indicated she wanted to hire an outside company, LGS, to assist in the reconciliation issues. However, Drawl advised the Trustees refused to hire the company. Drawl also attempted to explain certain items such as the over \$2 million "plug" number and the discrepancies in the UAN EMS receipts and the billing confirmations. However, these explanations lacked the proper support and still failed to completely correct the discrepancies. Once again, this is evidence of Drawl's inability to perform the tasks for which she was elected.

The Court finds the following:

1. This Court has jurisdiction for this removal action pursuant to R.C. 117.40;
2. Based on the review by Perry & Associates and the Auditor of State, the financial records of Mecca Township have been properly deemed "unauditable" as the records, accounts, files and reports have not been properly maintained;

3. As a result of this "unauditable" status and the failure of Drawl to correct this status despite nearly one year to remedy the deficiencies, the Court finds Drawl has "knowingly refused to keep the accounts" of her office pursuant to R.C. 117.40;
4. Drawl has acted "knowingly" in that she is aware that her conduct will likely cause a specific result. Drawl failed to avail herself of certain training opportunities; failed to utilize the training offered through Howland and Canfield Township fiscal officers; failed to file the appropriate notations in a timely manner to the 2016 financial report; failed to properly reconcile the discrepancies in the 2016 report; failed to keep the records in an organized manner; failed to reconcile the accounting records in a timely monthly fashion; failed to properly document fund balance transfers; and ultimately even today has failed to remedy the unauditible status of the records;
5. The fiscal integrity of Mecca Township is directly impacted by Drawl's failure to perform the tasks of fiscal officer;
6. The Court finds the State has proven by clear and convincing evidence that Drawl has violated R.C. 117.40 and removal is necessary to preserve the financial integrity of Mecca Township without further detriment;

It is hereby ORDERED that:

1. Drawl is hereby removed as fiscal officer of Mecca Township;
2. Drawl shall return all township books, records, notes, work papers and any other documents of her office in her possession, custody or control to the

Township office within five (5) days from the date of this Judgment Entry.

This includes any and all electronic records on her personal computer or any personal computing device;

3. Drawl shall return to the Township office within five (5) days all Township property, including but not limited to keys, software, computers, office equipment and supplies;
4. Drawl is hereby enjoined from destroying or harming the records or property of Mecca Township,

IT IS SO ORDERED.

Costs to be paid by Defendant Drawl.


This is a final and appealable order and there is no just cause for delay.

Date:

February 1, 2018

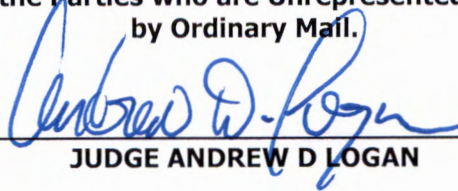
CC: M. ROSSI S. VOIGT

J. Matthews



JUDGE ANDREW D LOGAN

**TO THE CLERK OF COURTS: You Are Ordered to Serve
Copies of this Judgment on all Counsel of Record
or Upon the Parties who are Unrepresented Forthwith
by Ordinary Mail.**



JUDGE ANDREW D LOGAN

FILED
COURT OF COMMON PLEAS

FEB 01 2018

TRUMBULL COUNTY, OH
KAREN INFANTE ALLEN, CLERK