

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF
INVESTIGATION



AGENCY: OHIO DEPARTMENT OF
JOB & FAMILY SERVICES
FILE ID NO.: 2011-248
DATE OF REPORT: NOVEMBER 27, 2012

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STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL
RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF INVESTIGATION

FILE ID NUMBER: 2011-248

SUBJECT NAME: Constructing Futures – Southwest Ohio

POSITION: American Recovery and Reinvestment Act of 2009 (ARRA) Grant

AGENCY: Ohio Department of Job and Family Services

BASIS FOR INVESTIGATION: Inspector General Initiative

ALLEGATIONS: Failure to exercise adequate oversight of grant

INITIATED: May 31, 2011

DATE OF REPORT: November 27, 2012

INITIAL ALLEGATION AND COMPLAINT SUMMARY

In 2010, The Office of the Ohio Inspector General began a review of the Constructing Futures initiative as part of its responsibilities established under Ohio Revised Code (ORC) §121.53. This initiative utilized ARRA Workforce Investment Act (WIA) discretionary grant funding through the American Recovery and Reinvestment Act of 2009 (ARRA).

Each geographic region in Ohio where the program was being delivered has been under examination – Northwest, Central, and Southwest Ohio. This particular report focuses on the Southwest Ohio region. The report for Northwest Ohio was issued on May 10, 2012 (File ID 2010-323) and the report for Central Ohio was issued September 12, 2012 (File ID 2011-247).

BACKGROUND

The American Recovery and Reinvestment Act of 2009 (ARRA)

The American Recovery and Reinvestment Act of 2009 was passed by Congress on February 17, 2009. The intent of ARRA was:

to create new jobs and save existing ones, spur economic activity and invest in long-term growth, and foster accountability and transparency in government spending. These goals were to be achieved by providing \$288 billion nationally in tax cuts and benefits for working families and businesses; increasing federal funds for entitlement programs, such as extending unemployment benefits, by \$224 billion; making \$275 billion available for federal contracts, grants, and loans; and requiring recipients of ARRA funds to report quarterly on how they were using the money. Among other areas, ARRA funds were targeted at infrastructure development and enhancement.¹

From February 17, 2009, through December 31, 2011, the state of Ohio was awarded a total of \$8,665,883,150 in ARRA funds via 1,212 contracts, 8,228 grants, and 49 loans.² The majority of these ARRA awards went to supplement current programs.

¹ Source: <http://recovery.gov>.

² Source: <http://recovery.gov>.

Office of the Ohio Inspector General and ARRA

The Ohio General Assembly enacted Ohio Revised Code (ORC) §121.53 effective July 1, 2009, which established a new position within the Office of the Ohio Inspector General responsible for evaluating the funds the state of Ohio receives through the American Recovery and Reinvestment Act of 2009. This statute requires the Office of the Ohio Inspector General to monitor state agencies' distribution of ARRA funds from the federal government and to investigate all wrongful acts or omissions committed by officers, employees, or contractors with state agencies that received funds from the federal government under ARRA. In addition, the Office of the Ohio Inspector General is required to conduct random reviews of the processing of contracts connected to projects paid for with ARRA money.

Workforce Investment Act

The Workforce Investment Act (WIA) is a federal job training program created in an attempt to induce businesses to participate in the delivery of workforce development services. This is achieved through regional workforce investment boards made up of local government officials and representatives from private businesses. The WIA is overseen, on the federal level, by the U.S. Department of Labor, and on the state level, by the Ohio Department of Job and Family Services (ODJFS) Office of Workforce Development. The total WIA funding provided to ODJFS under ARRA was and is more than \$138 million. From this total, approximately \$20.7 million was allocated for five statewide initiatives – specifically, two programs which targeted youth, two programs for adults, and one pilot program.

Constructing Futures

In April 2009, ODJFS announced the department would allocate \$4 million of the ARRA Workforce Investment Act funding to the Constructing Futures initiative, a new program for Ohio. The intent of the initiative was to create pre-apprenticeship programs, which included remedial education, supportive services, and training, that could lead to the acceptance into full apprenticeship programs in such fields as electrical, plumbing, and construction. The Constructing Futures initiative placed emphasis on minority and female participation, as they were typically underrepresented in trade programs. The grant period was from January 2010 to June 2011.

Funding was allocated through a competitive request for proposal (RFP) process. An RFP was issued in June 2009; however, because of prospective applicant feedback, it was canceled and a second RFP was issued in September 2009. Applicants had to be part of a collaborative partnership, including representatives from each of the following groups:

- Registered apprenticeship sponsors;
- Authorized area entities in the WIA employment and training system;
- Technical and/or academic programs in the university system of Ohio;
- Adult Basic Literacy and Education (ABLE) program sponsors; and
- Non-profit community-based organizations specializing in career development.

Each partnership had to identify a registered apprenticeship sponsor as the lead entity responsible for administration and reporting, as well as a member organization which would serve as the program's fiscal agent.³ The fiscal agent would be responsible for coordinating and collecting expenditure information from the other partner organizations, and submitting a consolidated invoice to ODJFS for reimbursement. When payment was received, the fiscal agent would then distribute the necessary funding to the other partners. Payroll costs related to the preparation of the invoice were allowed to be charged to the grant.

Partnerships could charge expenditures related to outreach, training materials and supplies, and other administrative costs to the oversight of the program. Additionally, partnerships could charge for expenditures relating to participant stipends. These stipends were paid to participants in the form of checks, cash, or gift certificates if they attended the required training classes and continued with the program.

Partnerships were also required to provide 25 percent in leveraging support. This support could be in the form of cash, in-kind⁴ support or a combination of both. Specifically, of the total initiative expenditures, 25 percent would be contributed by the partnership through goods or services not already charged to the grant.

³ Source: Constructing Futures Request for Proposal #R-1011-15-8031.

⁴ In-kind support is defined as goods, services, commodities or other items not categorized as cash items.

Article III, part G, of the grant agreement states the sub-grantee acknowledges their obligations under Office of Management and Budget (OMB) Circulars A-110, A-122, and A-133, as well as 29 CFR 35.⁵ In particular, the Office of the Ohio Inspector General utilized Section 2 CFR 230 Appendix A: Section 4.a., which states:

[a]cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it is incurred specifically for the award; benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.

Section 2 CFR 230 Appendix B: Section 8.m., was also reviewed concerning salaries and wages. In particular, this section requires supporting documentation for payroll charges reflecting actual work performed. These payroll reports must account for all hours an employee worked, including hours not related to the grant.

INVESTIGATIVE SUMMARY

The Southwest Ohio program was composed of the following organizations and awarded \$998,976 in grant monies related to the Constructing Futures initiative:

- Laborer’s Local 265 JATC – Lead Sponsor
- Easter Seals Work Resource Center – Fiscal Agent
- Urban League of Greater Cincinnati
- Butler Tech Orientation for nontraditional Occupations for Women (ONOW)
- Cincinnati-Hamilton County Community Action Agency (CHCAA)
- Allied Construction Industries (ACI)
- Straight 2 the Heart (S2TH)
- Cincinnati Labor Agency for Social Services (CLASS)

Various other non-funded organizations were also listed in the funding application.

⁵ CFR stands for Code of Federal Regulations. OMB Circular Guidance is detailed in 2 CFR Part 230.

The Office of the Ohio Inspector General obtained copies of the invoices and supporting documentation from the Easter Seals Work Resource Center (ESWRC) related to the Constructing Futures grant. Also, the Office of the Ohio Inspector General obtained guidance that had been given to the partnership by the Ohio Department of Job and Family Services providing a detail of the various charges allowable under the terms of the grant. During the Office of the Ohio Inspector General’s review, ODJFS conducted a monitoring review of the grant and provided a copy to the Office of the Ohio Inspector General. Additional findings are listed below and are similar to the findings made by ODJFS.

Invoice Totals

The Office of the Ohio Inspector General reviewed invoices and support documentation obtained from ESWRC and compared them to the individual invoices provided by each partner organization and against the summary provided to ODJFS. The following variances were noted:

Month	Category	Amount
May 2010	Staff Wages	\$1,536.46
	Other Administrative Costs	\$664.75
July 2010	Staff Wages	\$307.68
November 2010	Staff Wages	\$1,707.66
	Staff Benefits	\$876.22
November 2010 - supplemental	Staff Wages	\$2,090.00
	Staff Benefits	-\$13.86
	TOTAL	\$7,170.91

The charges shown above could not be supported by the documentation provided, and therefore, the Office of the Ohio Inspector General identified \$7,170.91 as questionable charges against the grant.

Supportive Services

A review of the documentation for charges categorized as supportive services showed several invoices for food related to “retention” dinners and events. ODJFS stated food purchases were allowable for graduation events but did not specify whether these “retention” dinners were allowable. The Office of the Ohio Inspector General was unable to determine how food at these events was necessary or allowable and how such costs would relate to the purpose of the grant to

provide training to recipients, therefore, \$1,925.45 is identified as questionable charges against the grant.

Stipends

Under the grant's terms, stipends were allowable provided participants attended the required training classes and continued with the program. Two organizations – Butler Tech and the Urban League – provided sign-in sheets completed by the participants. However, two other organizations – CLASS and CHCAA – only provided an expense form or invoice signed by the participant and did not provide documentation showing the participants attended the required training. Therefore, the Office of the Ohio Inspector General was unable to determine if these charges met the grant's requirements and identified \$82,557 as questionable charges against the grant.

In addition, CHCAA provided \$600, listed as stipends, to one participant for maintenance work at a local apartment complex. The individual has the same last name as the executive director for CHCAA but the Office of the Ohio Inspector General was unable to determine if they were related. As these payments were not related to training, and as only one individual was afforded this opportunity for additional work, the Office of the Ohio Inspector General identified \$600 as questionable charges against the grant.

Training

Various individuals were hired on a contract basis to provide training by several of the partner organizations. Each organization provided its contracts to the Office of the Ohio Inspector General for review. However, ACI hired the Winston Family Group but did not enter into a written contract with the group. As there was no contract to determine if the services provided met grant requirements, the Office of the Ohio Inspector General identified \$4,149.05 as questionable charges against the grant. By having a written contract, the organization is assured of the services to be provided by the contractor, and costs can be determined in advance.

Other Program Costs

Charges for phone lines, Internet, supplies, and other utilities related directly to program activities were classified as other program costs. ODJFS noted in their monitoring report that Straight 2 the Heart submitted an invoice for cell phone charges in December 2010 but did not provide additional records to itemize and substantiate the phone calls individually related to grant activities. A review by the Office of the Ohio Inspector General noted 100 percent of every cell phone invoice, as well as invoices for a land line and Internet services, submitted by Straight 2 the Heart for reimbursement was charged to the grant with no documentation to support the charges. In some instances, only the remittance stub or proof of payment was submitted without a copy of the invoice from the service provider. Additionally, ODJFS failed to note those invoices which clearly stated they were past due, and that shut off notices had been given to Straight 2 the Heart. Straight 2 the Heart did not itemize usage of the phone lines for purposes related to the grant as required by 2 CFR 230 Appendix A: Section 4.a. Therefore, the Office of the Ohio Inspector General identified \$2,869.32 as questionable charges against the grant.

ACI also submitted invoices for phone charges. Similar to Straight 2 the Heart, 100 percent of the cost was charged to the grant with no supporting documentation to substantiate the charges. ACI did not provide the proper supporting documentation as required by 2 CFR 230 Appendix A: Section 4.a. Therefore, the Office of the Ohio Inspector General identified \$2,898.29 as questionable charges against the grant.

In responding to questions from the Office of the Ohio Inspector General, ODJFS employees explained the purchase of gift cards was allowable to participants who attended trainings. These gift cards were to be used for fuel purchases and would have been classified as supportive services under the grant terms as interpreted by the ODJFS managers. However, an Office of the Ohio Inspector General review of the documentation submitted by ACI noted \$500.00 worth of gift cards – typically for home improvement stores – were given away as door prizes at the “retention” dinners and events. These purchases were not related to approved grant activities,

therefore, the Office of the Ohio Inspector General identified \$500.00 as questionable charges against the grant.

ACI hosted a networking event in June 2010, a graduation dinner in August 2010, and an unknown event in March 2011. According to ODJFS, food purchases were allowable for graduation events but not for pre- or post-graduation ceremonies. In an email to the partnership, ODJFS denied a request for reimbursement of approximately \$500.00 related to another graduation event. Yet, the event in August 2010 was approved by ODJFS for payment. The two events held on June 2010 and March 2011 were not related to approved grant activities. The Office of the Ohio Inspector General identified the charges for the networking event in June 2010 as \$805.24, the charges for the August 2010 event as \$3,156.74, and the charges for the March 2011 event as \$304.51, for a total of \$4,266.49 as questionable charges against the grant.

Charges related to accounting, bookkeeping, or audit fees were allowable under the grant guidelines. The review by the Office of the Ohio Inspector General of these charges submitted by Straight 2 the Heart noted two instances of charges for services rendered by Parks Accounting Service. Only one invoice and a copy of a check were submitted for reimbursement. The invoice contained neither a business address for the company nor sufficient detail of the services provided. [\(Exhibit 1\)](#) A review of the Ohio Secretary of State's website did not reveal a Parks Accounting Service in the business filing database and Parks Accounting Service was not registered as a public accounting firm on the Ohio Accountancy Board's website. The Office of the Ohio Inspector General could not determine if these charges were from a legitimate accounting firm or if the services provided were related or allowable under the terms of the grant. Therefore, the total amount examined in this matter, \$750.00, was identified as questionable charges against the grant.

Facility Charges

Facility charges, or rent, were allowable only if the space that was used specifically for program activities was charged. A review of the documentation submitted by Straight 2 the Heart found questionable charges related to their rental reimbursements. Straight 2 the Heart charged \$300/month for rental of office space at TYS Construction Services, Inc. According to the Ohio

Secretary of State's website, TYS Construction is owned by Tyronne Stuckey who also served on the board for Straight 2 the Heart. In addition, the business filing for TYS was canceled by the Ohio Department of Taxation (ODT) in January 2007 for failure to file taxes. [\(Exhibit 2\)](#) The Office of the Ohio Inspector General contacted ODT and there was no record of the business being reinstated or a new certificate of incorporation being issued. The Office of the Ohio Inspector General identified \$4,200 as questionable charges against the grant because Straight 2 the Heart's rent was being invoiced by an entity no longer incorporated in Ohio and an apparent conflict of interest was created when a board member charged the grantee for the office space.

Additionally, beginning in September 2010, a second charge for office space at another location was submitted for reimbursement by Straight 2 the Heart. A review of Hamilton County's website indicated the address listed on the invoice for the office space was actually a two-family unit residential building with a total square footage of 2,376 square feet. Also, the address of the location was not listed on Straight 2 the Heart's website as their headquarters. According to documentation submitted by Straight 2 the Heart, the total square footage of the second office space was 2,100 square feet, and 40 percent of the total area, or 840 square feet, was charged to the grant. This would reflect approximately 70 percent of the total square footage for one unit of the two-family residential building. A review of the documents submitted for personal reimbursements by Lanore Cross, who served as both president of Straight 2 the Heart and a program manager, showed the remittance address listed by Cross was the same address as the two-family housing unit where the second office space was located. As the address for the second office space was a residential building, and was used by Cross as the remittance address for her personal reimbursements, therefore, the Office of the Ohio Inspector General identified the total amount of \$5,525 as questionable charges against the grant.

Administrative Staff Wages and Benefits

Reimbursement of expenses made by CLASS for work performed by the Cincinnati AFL-CIO Labor Council was submitted to ODJFS for payment. The Office of the Ohio Inspector General requested a copy of the contract or a written agreement between the two organizations for these services. CLASS delivered a one-page invoice outlining the services provided by the Cincinnati AFL-CIO Labor Council dated January 5, 2012 – two years after the start of the services. The

contract should have been entered, agreed to, and signed in advance by both parties, CLASS and the Cincinnati AFL-CIO Labor Council, before services were provided and before the start of the grant period. An invoice issued two years after service has been rendered is not the same as a contract agreed to in advance.

The Urban League submitted charges for administrative oversight of the grant. These charges were submitted as a timesheet which only listed hours worked that related to the grant and were not signed by the employee or a supervisor. For reimbursement, federal grant guidelines required supporting documentation showing all work activities for which an employee was to be compensated. This included both grant and non-grant related work activities. As a result, the Office of the Ohio Inspector General determined that the Urban League did not maintain a proper accounting of employee time as required by 2 CFR 230 Appendix B: Section 8.m.

Staff Wages and Benefits

In addition to administrative wages and benefits, the Urban League submitted charges related to staff wages and benefits. Though timesheets showed total hours worked each week itemized by specific program, it was noted the program director consistently charged 30 percent of his time to the grant (except for January 2011 when he charged 10 percent of his time to the grant). The Urban League did not maintain a proper accounting of employee time as required by 2 CFR 230 Appendix B: Section 8.m., therefore, the Office of the Ohio Inspector General identified \$18,129.31 as questionable charges to the grant.

ACI also provided timesheets documenting administrative wages and benefits charged to the grant. These documents were in the form of spreadsheets showing hours related to the grant only and not total hours worked by the employee for the week as required by federal grant guidelines. In addition, one employee's timesheets were not signed by a supervisor during the grant period. As ACI did not maintain a proper accounting of employee time as required by 2 CFR 230 Appendix B: Section 8.m., the Office of the Ohio Inspector General identified \$75,318.11 in total as questionable charges to the grant.

A review of the documents provided by Straight 2 the Heart showed the agency was tracking work hours in accordance with federal grant guidelines. However, when the total amount of wages for the agency was compared with the other partner organizations, the Office of the Ohio Inspector General determined Straight 2 the Heart represented 20 percent of the total amount claimed. The agency did not charge wages to the grant for the first six months of the 15-month grant period, resulting in an expectation for a far lower amount of wages. A further examination of the documentation provided indicated a larger portion of the costs were related to charges made by Lanore Cross, president of Straight 2 the Heart.

According to the budget documents submitted with the initial funding proposal, Straight 2 the Heart indicated Cross would be charging 50 percent of her work hours to matters relating to the grant. However, September 2010 documentation specified Cross as working 232 hours on grant-related activities. If the 232 hours Cross reported reflected 50 percent of her time, this figure would calculate to Cross working 464 hours for that month – at 15.5 hours-per-day, 7 days-a-week. Cross reported comparable amounts of hours for the other months reviewed. Given non-grant related duties expected from Cross as president of a non-profit organization and the amount charged by Straight 2 the Heart compared to the other partner organization, the Office of the Ohio Inspector General identified \$44,871.55 as questionable charges to the grant. This amount was determined from a sum-total of all the timesheets and requests for reimbursement of Cross' wages only submitted by Straight 2 the Heart to ODJFS.

In addition, documentation reviewed by the Office of the Ohio Inspector General showed that the employees charging wages to the grant were designated as “1099 contractors”.⁶ The Ohio Bureau of Workers’ Compensation (OBWC) states “if an employer controls the working hours, selection of materials, traveling routes and quality of performance of a worker, an employer-employee relationship exists and the employer is required to provide workers’ compensation coverage for that employee.”⁷ The Office of the Ohio Inspector General was unable to determine if premiums or taxes were paid for these employees from the documentation provided.

⁶ A 1099 contractor is one who works on a contract basis and is not considered an employee of the entity. As a result the individual is responsible for paying their own taxes and insurance premiums and the entity does not pay of these related costs.

⁷ Source: Ohio Bureau of Workers’ Compensation website

Therefore, the Office of the Ohio Inspector General refers this matter to OBWC for further review.

Total Questioned Costs

The total questioned costs identified in this investigation are:

Category	Amount
Invoice Totals	\$7,170.91
Supportive Services	\$1,925.45
Stipends	\$83,157.00
Training	\$4,149.05
Other Program Costs:	
Phone Charges	\$5,767.61
Gift Cards	\$500.00
Food	\$4,266.49
Bookkeeping Services	\$750.00
Facility Charges	\$9,725.00
Staff Wages and Benefits	\$138,318.97
TOTAL	\$255,730.48

CONCLUSION

All of the partnerships for the Constructing Futures grant received training and information from the Ohio Department of Job and Family Services in December 2009 on the requirements to properly expend the money provided under the terms of the grant. During the course of the grant, there were numerous changes in personnel at ODJFS and conflicting information was provided to the partnerships. This led to confusion and conflicting guidance on what was allowable and what information was to be provided to ODJFS each month. For example, ODJFS denied an invoice for \$500.00 related to a graduation event and yet later allowed expenses over \$3,000.00 to be approved for another event. When the Office of the Ohio Inspector General spoke with management at ODJFS about the purchases of gift cards as door prizes, they stated it was not allowable. However, they approved these expenses even though the purpose of the purchase was clearly marked on the invoice provided to ODJFS.

Monitoring visits by ODJFS were not conducted until after the grant period expired, even though the partnerships were told the visits would occur as grant activities were underway. The monitoring group also failed to expand the number of invoices under review when problems were noted, as was the case with the phone charges. In one report, ODJFS auditors noted three months of invoices were reviewed, but the auditors only sited problems with one invoice, however, the Office of the Ohio Inspector General determined that invoices for all three months had the same issue.

From a review of the documentation and grant requirements, the Office of the Ohio Inspector General identified the following findings related to the investigation:

Category	Requirement/Other Matters	Accordingly, there is reasonable cause to believe...
Invoice Totals	Supporting documentation did not agree to the totals provided to ODJFS	Wrongful act or omission occurred
Support Services	Could not determine if charges were allowable	Appearance of impropriety occurred
Stipends	Lack of detailed supporting documentation	Appearance of impropriety occurred
	Payment for work outside of requirements to receive stipend	Wrongful act or omission occurred
Training	Lack of written contract to support grant charges	Wrongful act or omission occurred
Other Program Costs	Failure to follow federal grant requirements (phone charges for Straight 2 the Heart and ACI)	Wrongful act or omission occurred
	Unallowable charges against the grant (gift card and food purchases)	Wrongful act or omission occurred
	Lack of detailed supporting documentation (accounting charges)	Appearance of impropriety occurred
Facility Costs	Unallowable charges against the grant	Wrongful act or omission occurred
Administrative Staff Wages and Benefits	Failure to enter into written agreement during the grant period	Wrongful act or omission occurred
	Documents related to wages were not maintained in accordance with federal guidelines	Wrongful act or omission occurred
Staff Wages and Benefits	Documents related to wages were not maintained in accordance with federal guidelines	Wrongful act or omission occurred
	Failure to have supervisor approve timesheets	Wrongful act or omission occurred
	Could not determine if charges were allowable (Straight 2 the Heart)	Appearance of impropriety occurred

RECOMMENDATIONS

The Office of the Ohio Inspector General makes the following recommendations and asks the Ohio Department of Job and Family Services to respond within 60 days with a plan detailing how the recommendations will be implemented. The Ohio Department of Job and Family Services should:

- 1) Review the questioned costs to determine compliance under the terms of the grant requirements and request repayment.
- 2) Ensure consistent guidelines are maintained even in the event of a change in grant managers.
- 3) Ensure grantees are providing documents in accordance with applicable federal grant guidelines.
- 4) Ensure monitoring visits occur during the grant period instead of at the end or after the grant has ended so grantees have an opportunity to correct non-compliance.

It should be noted these are similar recommendations to those issued in previous reports.

REFERRAL

The Office of the Ohio Inspector General will forward an investigative referral package for consideration to:

- 1) The United States Department of Labor as the grantor agency of the WIA-ARRA grant.
- 2) The Ohio Auditor of State as the agency responsible for the state of Ohio Single Audit and the audit of the Ohio Department of Job and Family Services.
- 3) The Ohio Bureau of Workers' Compensation for further review of the payroll charges made by Straight 2 the Heart due to the salary information listing the employees as 1099 contractors.
- 4) The Ohio Department of Taxation for further review of the payroll charges made by Straight 2 the Heart due to the salary information listing the employees as 1099

contractors and the charges made by TYS Construction Services, Inc. related to facility costs.

[\(Click here for all exhibits combined.\)](#)



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

**NAME OF REPORT: Ohio Department of
Job & Family Services**
FILE ID #: 2011-248

KEEPER OF RECORDS CERTIFICATION

This is a true and correct copy of the report which is required to be prepared by the Office of the Ohio Inspector General pursuant to Section 121.42 of the Ohio Revised Code.

A handwritten signature in black ink, appearing to read "Jill Jones".

Jill Jones
KEEPER OF RECORDS

CERTIFIED
November 27, 2012

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