

CUYAHOGA COUNTY
AGENCY OF INSPECTOR GENERAL

SEMI-ANNUAL REPORT
JULY 1, 2023 – DECEMBER 31, 2023



ALEXANDRA R. BEELER
INSPECTOR GENERAL



**CUYAHOGA COUNTY
AGENCY OF INSPECTOR GENERAL**

February 29, 2024

Dear Citizens of Cuyahoga County,

It is an honor to present to you the Cuyahoga County Agency of Inspector General’s (“AIG’s”) Semi-Annual Report for the period July 1, 2023, through December 31, 2023.

This half, we further developed our data analytics program, which to date has revealed \$543,881 in outstanding overpayments and lost revenue. Additionally, the AIG received and handled 48 whistleblower complaints; registered 268 contractors; identified \$554,206 in uncollected taxes owed by contractors; and continued to improve investigation timeliness through enhanced processes and procedures.

We completed 25 investigations, through which we identified \$1,286,509 in challenged costs and expenditures. The investigations also revealed that a supervisor falsified his timesheet, resulting in a calculated loss to the County of \$5,103; that a County contractor improperly solicited business and fraudulently used program funds, prompting our initiation of debarment proceedings against the contractor; and that two County employees each received and wrongfully retained one of two payroll overpayments totaling \$51,690.

I am especially proud to report that we issued 95 ethics advisory opinions. This is a record high for the AIG in its thirteen years of existence, with the second and third highest – 92 and 81, respectively – issued in the previous two reporting periods. These figures far surpass the historic average of 39 and reflect the commitment and intention of County elected officials and employees to promote a culture of compliance and good government.

I look forward to our future as we continue to uphold the County Ethics Code, protect taxpayers’ interests, and serve the citizens of Cuyahoga County.

Very truly yours,

A handwritten signature in blue ink that reads "Alexandra R. Beeler".

Alexandra R. Beeler
Inspector General



INSPECTOR GENERAL ALEXANDRA R. BEELER

Alexa Beeler was appointed as the Inspector General for Cuyahoga County on April 26, 2022, after serving in an interim capacity since the beginning of that year. In this role, Ms. Beeler serves as the County's Chief Ethics Officer. She is responsible for investigating fraud, corruption, waste and abuse in the County, which has approximately 5,000 employees and a \$1.5 billion annual budget.

Ms. Beeler began her legal career as the Judicial Staff Attorney for the Honorable Judge John P. O'Donnell. She managed the Court's distinguished Commercial Docket, affording her extensive experience handling a broad array of complex cases, including those involving fraud, embezzlement, and employee claims of retaliation. Ms. Beeler then served as an Assistant Law Director in the Cuyahoga County Department of Law. She practiced in the Contracting, Procurement and Real Estate Group, where she gained a thorough knowledge of County operations and the County Code, including required County contracting procedures and best practices for full, fair, and open competition. She primarily represented the Department of Development in all its facets with a particular focus on minimizing the County's risk regarding its economic development loans.

Ms. Beeler earned her Bachelor of Science from The Ohio State University and her Juris Doctor from Cleveland-Marshall College of Law. She served as a Federal Judicial Extern for the Honorable Christopher A. Boyko and a Corporate Legal Intern for the Sherwin-Williams Company. She was intimately involved with the Ronald McDonald House of Cleveland for six years as both Chair of the House's young professionals' group and as a Member of the Board of Trustees.

Ms. Beeler is a lifelong resident of Cuyahoga County and has been a dedicated public servant to the County since she began her legal career in 2009. She is eager to continue serving Cuyahoga County, its employees, and its residents in this capacity as she strives to raise the standard of honesty, accountability, and transparency in County government.

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SECTION 1: AGENCY OF INSPECTOR GENERAL

1.1: INTRODUCTION

The Cuyahoga County (the “County”) Agency of Inspector General (“AIG”) was established by the County Executive and County Council and later voted into the County Charter by the Citizens of Cuyahoga County.

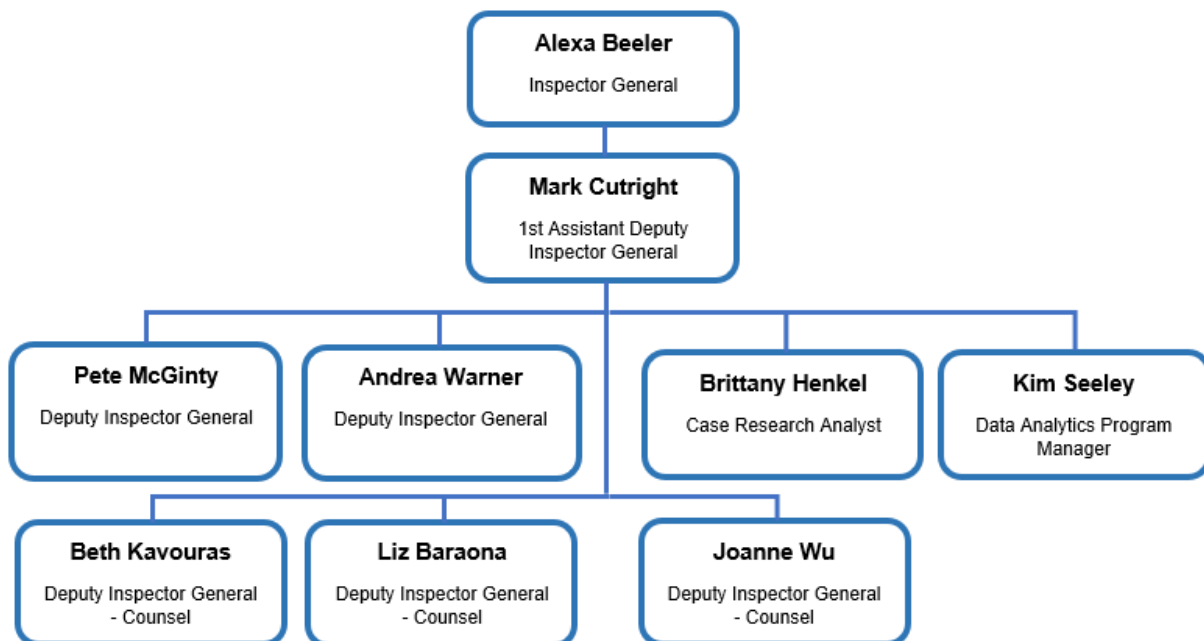
The AIG serves to protect taxpayers’ interests by promoting honesty and accountability in County government. In furtherance of this mission, the AIG is granted broad authority to conduct investigations, examinations, inspections, and reviews relating to fraud, corruption, waste, abuse, misfeasance, malfeasance, and nonfeasance in the operations of County government. In addition, the AIG is designated as the ethics investigative officer for all issues arising under the County Ethics Code.¹ In this capacity, the AIG is entrusted with the responsibility of ensuring that County elected officials, employees, and board members, as well as lobbyists and contractors doing or seeking to do business with the County, meet the highest ethical standards.²

¹ On July 12, 2013, the County Ethics Ordinance was codified into Title 4 of the County Code.

² For additional information regarding the background and jurisdiction of the Agency of Inspector General, please see the Appendix.

1.2: STAFF

During the second half of 2023, the AIG operated under the following organizational structure:



Agency of Inspector General Staff Qualifications



The AIG is comprised of highly qualified individuals with the skills, abilities, and experience necessary to enable the AIG to thrive. Staff members bring an array of experiences from various levels of government as well as the private sector.

Staff members have backgrounds and/or academic degrees in:

- Accounting
- Auditing
- Ethics & Compliance
- Fraud Examinations
- Psychology
- Investigations
- Law
- Law Enforcement
- Business Administration
- Statistics and Analytics

The various certifications and licensures held by staff members include:

- Certified Inspector General
- Certified Inspector General Investigator (2)
- Certified Inspector General Auditor
- Certified Leading Professional in Ethics & Compliance
- Python Certified Entry Level Programmer
- Certified Public Accountant
- Certified Fraud Examiner (2)
- Certified Information System Auditor
- Analytics Certified Data Analyst
- Attorney Licensures for Ohio (4), United States District Court (3), and the United States Supreme Court

Office Development: 2023 Training Focused on Topics Related to Fraud and Ethics



The AIG continuously develops and invests in its most valuable asset: its staff. The AIG strives to build a team that has the collective capacity to perform across various skill sets to accomplish its mission of identifying fraud, waste, and abuse and ensuring County employees understand and abide by the County Ethics Code, all while maintaining the highest level of professionalism.

In this reporting period, AIG staff members attended trainings on a variety of topics to enhance their skills, including:

- The Ohio Ethics Law: A Deeper Study
- Public Practice Professional Conduct
- How to Prevent Cultural and Gender Bias from Derailing Your Interviews
- Bootstrapping Ethics
- Social Media – Discovery, Ethics, Evidence & Sanctions
- Tackling Bias in Fraud Detection
- Fraudulent Financial Reporting
- Fraud Analytics
- Foundational Writing Skills for Audit and Investigative Reporting
- Groundbreaking Video Technology: From Advanced Web Cams to Detecting Deep Fakes

Information learned during these trainings is shared with the team as part of the AIG's commitment to provide continuous training to its staff on relevant topics, as well as trainings centered on the County Code and Charter, ethics laws, data analytics, and proper investigative techniques and protocols. Additionally, the AIG provides resources for continuing education to further develop, cross-train, and add new skills to its staff of professionals.

The AIG maintained its membership in the Association of Inspectors General, a national organization of local, state, and federal inspectors general and their staff. The Association of Inspectors General offers training seminars and certification institutes for members as well as networking opportunities. The AIG also maintained its membership in the Council on Government Ethics Law, the preeminent organization of government ethics administrators.

1.3: BUDGET

The AIG was granted a total budget of \$1,174,272 for 2023. The following is a summary of the AIG’s actual budget performance for the year:

ACCOUNTING UNIT IG100100	2023 BUDGETED AMOUNT	2023 ACTUAL SPENDING	DIFFERENCE
Personnel	1,064,720	1,064,644	76
Non-Personnel	51,896	41,887	10,009
Total	1,116,616	1,106,531	10,085


ACCOUNTING UNIT IG285100	2023 BUDGETED AMOUNT	2023 ACTUAL SPENDING	DIFFERENCE
Personnel	37,200	37,200	0
Non-Personnel	20,456	16,520	3,936
Total	57,656	53,720	3,936

TOTAL AIG BUDGET	2023 BUDGETED AMOUNT	2023 ACTUAL SPENDING	DIFFERENCE
Personnel	1,101,920	1,101,844	76
Non-Personnel	72,352	58,407	13,945
Total	1,174,272	1,160,251	14,021

The AIG operated within its budget for 2023, with a small surplus in both the personnel and non-personnel expenditure categories. Any future surplus in the non-personnel expenditure category is not anticipated due to a reduced non-personnel budget for 2024 and increased costs for necessary software contracts. The AIG was at full staffing levels for all of 2023, with eight full and one part-time employee.

As part of its mandate to create and maintain contractor and lobbyist registries, the AIG is required to collect a one hundred-dollar (\$100.00) registration fee from all lobbyists and non-exempt contractors. All such fees collected fund the AIG vendor registration account associated with Accounting Unit IG285100 in the above budget summary. This fund is used to pay for vendor-related operating costs as well as the current salaries of AIG staff to the extent that they perform services related to contractor registrations, background checks and debarment investigations.

Based on the County’s population of 1,264,817,³ the amount spent to operate the AIG in 2023 amounts to \$0.92 per citizen.⁴ This amount is calculated based on the total spending across



92¢ The average person spends more than 5x that amount on out-of-network bank ATM fees.

all accounts, notwithstanding that Accounting Unit IG100100 is the only account funded by the General Fund, while Accounting Unit IG285100 is a revenue-generating account funded by contractor registrations, not taxpayer dollars. In return, the AIG provides services that are unquantifiable but unequivocally valuable, including independently overseeing County operations to detect fraud, waste, and abuse; issuing ethics opinions to employees and elected officials; receiving whistleblower complaints and investigating allegations of ethical misconduct; completing contractor and lobbyist registrations; and challenging County costs and expenditures that the AIG determines to be improper, unnecessary, unreasonable, or lacking proper documentation.

³ Based on 2020 U. S. Census Data <https://www.census.gov/quickfacts/fact/table/cuyahogacountyohio#>

⁴ The comparison in the ATM graphic is according to a 2023 Bankrate study, which found that the average out-of-network bank ATM fees are \$4.73. <https://www.kiplinger.com/personal-finance/banking/atm-fees-hit-record-highs>

SECTION 2: WHISTLEBLOWER COMPLAINTS

2.1: WHISTLEBLOWER POLICY

On April 26, 2022, Cuyahoga County Council updated the Whistleblower Policy, as detailed in Chapter 406 of the County Ethics Code.

The new policy defines a whistleblower as anyone who reports either a violation of County, state, or federal law, rule, or regulation, or an allegation of fraud, corruption, waste, abuse, misfeasance, and/or malfeasance, and instructs that a whistleblower complaint may either be written or verbal. The Ethics Code protects whistleblowers by prohibiting retaliatory action against whistleblowers who report in good faith and by providing a remedy for those who experience retaliatory action because of their whistleblower complaint, namely allowing those individuals to file a retaliation complaint with the Personnel Review Commission. These protections are available to all whistleblowers, regardless of how they made their whistleblower complaint.

One constant that remained through the changes is the **requirement** that any County elected official, employee, or board member with actual knowledge of a violation of the County Ethics Code make a whistleblower complaint. The Whistleblower Policy prohibits the filing of a whistleblower complaint in bad faith, and additionally prohibits retaliation against a whistleblower for making a whistleblower complaint.

The new Whistleblower Policy makes reporting whistleblower complaints easier for County employees by allowing them additional avenues to make the complaint. Employees are now permitted to make whistleblower complaints to a supervisor in their chain of command or to the Department of Human Resources (“HR”) in addition to reporting to the AIG. If a supervisor receives a complaint, it must be reported to the AIG or HR within five days; if HR receives a complaint, either from a whistleblower or the whistleblower’s supervisor, then HR must notify the AIG within five days.

2.2: COMPLAINT INTAKE

How Do We Get Cases?

Tips and complaints from concerned employees and citizens provide the lifeblood of a successful inspector general agency. Accordingly, the AIG established the following mechanisms that allow whistleblowers to easily and discreetly file complaints:

- *AIG Whistleblower Hotline (216-698-2999)* – This number is prominently displayed on the AIG’s website, on post-cards and business cards distributed to employees and members of the public, and on posters displayed throughout all County buildings. A whistleblower may call during business hours and speak with AIG staff or call after business hours and leave a message detailing the allegations.
- *Online Whistleblower Complaint Form* – Anyone may file a complaint online by completing and submitting the Whistleblower Complaint Form, accessible through the Inspector General’s new website at <http://cuyahogacounty.gov/inspector-general/>. Submitted forms are confidentially received directly by AIG staff.
- *Email* – The AIG’s general email account is inspectorgeneral@cuyahogacounty.us and may be used to make whistleblower complaints as well as send other communications to the AIG.
- *Direct Phone/Mail/Email/Walk-In* – Individuals are always permitted to directly contact AIG staff with complaints or concerns.
- *Supervisors and the Department of Human Resources* – Pursuant to the new Whistleblower Policy, if a whistleblower complaint is received by a supervisor or HR, the complaint must be promptly referred to the AIG.
- *Mail, Fax, Letter Under the Door, etc.* – We want to hear from anyone with information and welcome any whistleblower complaint by any method – there is no wrong way!

Anyone may file a complaint with the AIG. At times, complaints are forwarded by other agencies or officials. Complaints may be made anonymously; however, that may make it difficult to verify the information provided or ask additional questions. Therefore, we

encourage complainants to provide detailed information supporting an allegation when leaving an anonymous complaint. Complainants who provide identifying information may request to be confidential, and the AIG will protect their identity to the fullest extent allowed by law.

The AIG does not offer legal advice or opinions to complainants. In instances where it appears a complainant is seeking legal assistance or that another agency is better suited to address a complainant's issue, the AIG will advise the complainant that he or she may want to consult with private legal counsel or, when possible, will direct the complainant to a more appropriate agency, organization, or resource.

Triage: What Happens to Whistleblower Complaints?

When the AIG receives a whistleblower complaint or a tip, it is logged into our electronic case management system and assigned a complaint number. Each complaint is then reviewed by the AIG to determine how best to handle the allegations in a process called "triage." In 2022, the AIG implemented a major process improvement that requires each whistleblower complaint to be triaged within five (5) business days of its receipt. During this review the following elements are assessed:

- *Jurisdiction* – Does the AIG have jurisdiction over the subject of the complaint?
- *Allegations* – Is the AIG the most appropriate entity to investigate the allegations, or is it a personnel matter most appropriately addressed by Human Resources or departmental management?
- *Sufficiency of information* – Does the complaint present sufficient information to warrant further inquiry?
- *Source of information* – How reliable is the source of the information?
- *Nature of the alleged wrongdoing* – What is the potential negative impact of the alleged wrongdoing, if it is in fact occurring?
- *Potential for exposing systemic issues* – Does the complaint raise larger systemic issues that may need to be addressed?

After weighing each of these factors, the AIG resolves the complaint through one of the following dispositions:

- *Decline Investigation for Lack of Jurisdiction* – The AIG will not investigate the allegations in the complaint because they fall outside the jurisdiction of the AIG. When appropriate, the AIG will refer either the complaint or the complainant to the proper entity with jurisdiction to address the complaint.
- *Decline Investigation for Lack of Information* – The AIG will not initiate an investigation where a complaint lacks sufficient detailed allegations of wrongdoing and the complainant cannot be reached to provide necessary information.
- *No Prima Facie Violation* – The AIG will not initiate an investigation or make a referral where the allegation(s) in the complaint, if true, would not be a violation of the County Code or relevant state or federal laws, rules, or regulations.
- *Decline Investigation Other* – The AIG may conduct a brief preliminary review (*e.g.*, reviewing records or meeting with management) to evaluate the merits of a complaint. If the information obtained during this preliminary review indicates a strong likelihood that the complaint will not be substantiated, the AIG may decline to initiate a full investigation into the complaint.
- *Management Inquiry* – A management inquiry is a complaint that is forwarded to department management with a response requirement. The AIG will review the response to determine if further investigation is warranted. The management inquiry will generally require the department to respond to the veracity of the specific allegation(s) and to cite any corrective action taken.
- *Management Referrals* – A management referral is a complaint that is forwarded to the applicable department supervisor or director with no response requirement. Management referrals are used when the complaint alleges behavior that is best addressed by department management or by the Department of Human Resources.

- *Law Enforcement Referral* – If the AIG receives information that reveals reasonable grounds to believe a violation of state or federal law has occurred, the complaint will be referred to the appropriate law enforcement agency.
- *Alternative Appeals Process Available* – The AIG will not initiate an investigation if there is a defined process in place for the complainant to follow to resolve his/her complaint. This disposition is mostly used for complaints concerning personnel matters or those matters where the Courts have jurisdiction.
- *Referred for Welfare Fraud* – Cuyahoga County citizens with information concerning welfare fraud occasionally mistake the AIG for the entity responsible for investigating such allegations. If a complaint is filed containing all necessary information, the AIG will make the online report for these complainants through the appropriate state portal in keeping with our customer-focused orientation and belief that there is no wrong door.
- *Initiate Investigation or Review* – Complaints that allege fraud, waste, or abuse or a violation of the County Ethics Code are turned into an investigation or review⁵ and assigned to an investigator.

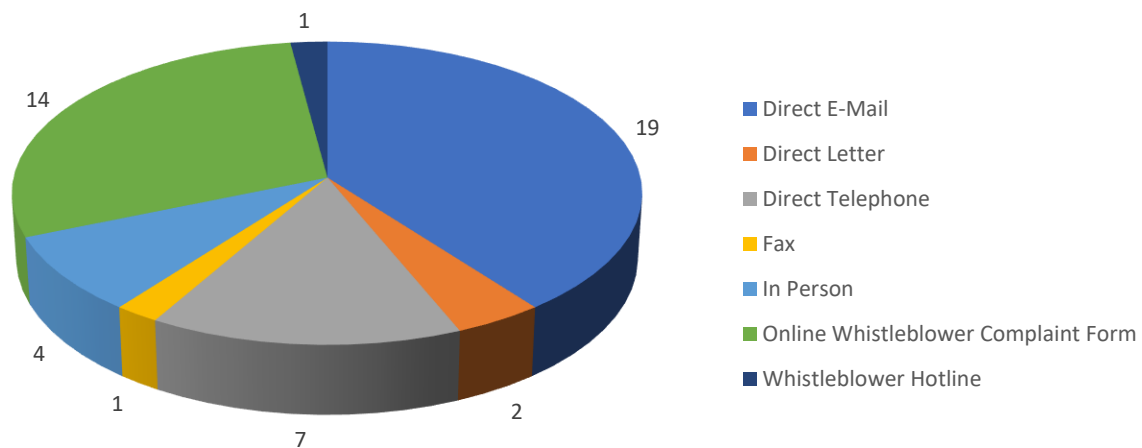
⁵ For purposes of this report, the term “investigation” includes reviews.

2.3: COMPLAINT STATISTICS

The AIG received forty-eight (48) unique whistleblower complaints from July 1, 2023, through December 31, 2023. The complaints were received from current County employees, members of the public, and anonymous sources.

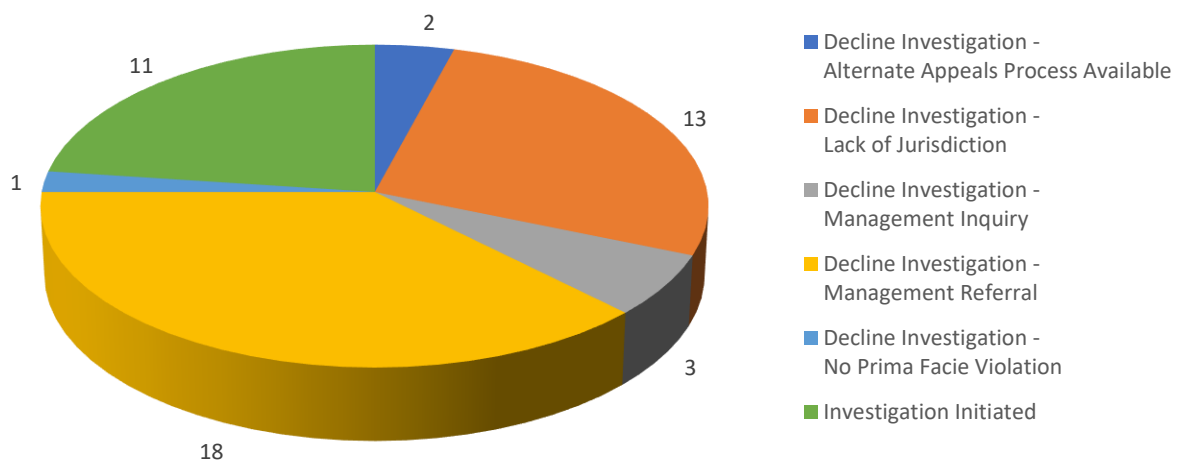
The AIG’s ability to be effective is directly linked to its accessibility. During this reporting period, whistleblowers utilized various methods for submitting complaints, with the online Whistleblower Complaint Form and direct e-mail accounting for the most frequently used methods of making whistleblower complaints.

Method of Receipt of Complaints



The forty-eight (48) whistleblower complaints received during the second half of 2023 were all timely triaged and resolved in the following ways:

Complaint Disposition



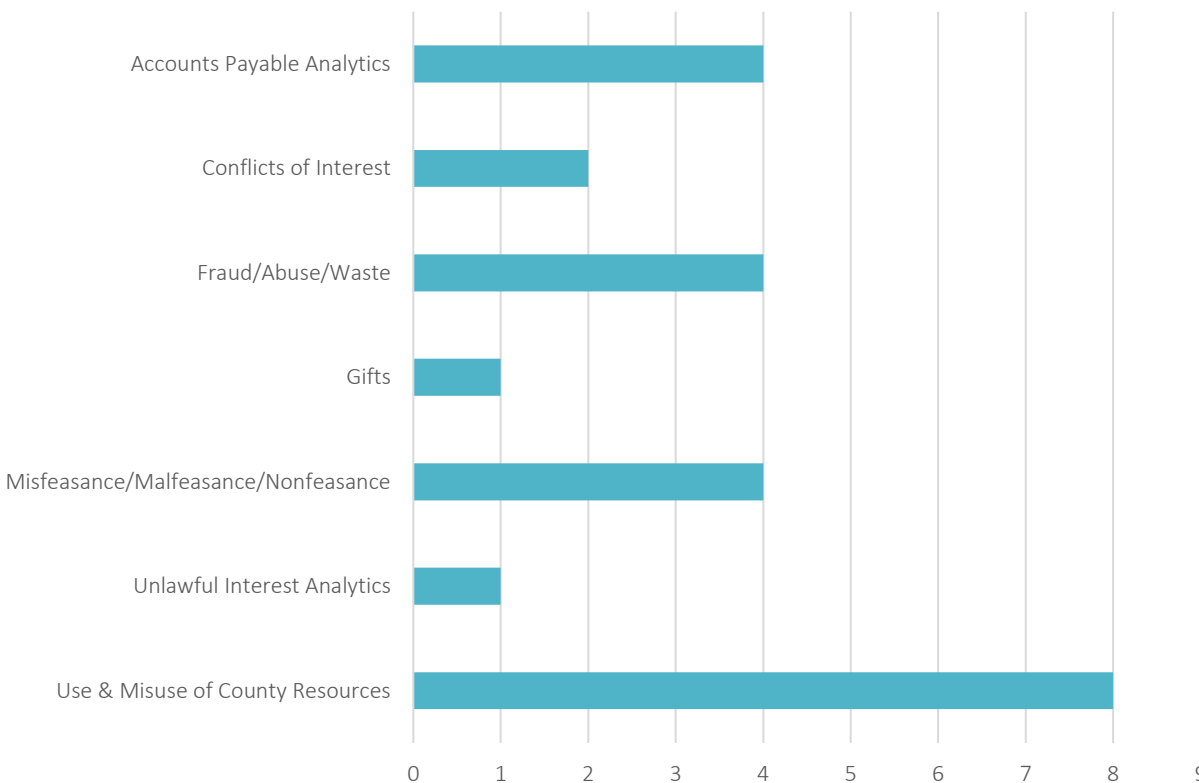
The AIG is committed to supporting – rather than reducing – the authority of line supervisors and directors to manage their departments. Therefore, whenever possible and appropriate, complaints alleging personnel issues are referred to department management and/or the Department of Human Resources.

SECTION 3: INVESTIGATIONS & DATA ANALYTICS

3.1: INVESTIGATIONS INITIATED

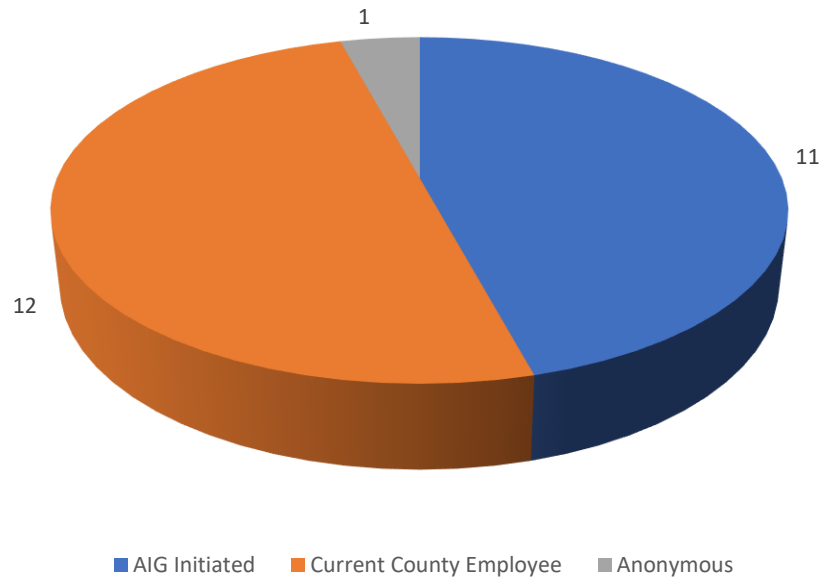
The AIG initiated twenty-four (24) investigations during this reporting period. The following is a summary of the nature of those investigations:

Number of Investigations by Type



The AIG initiated investigations stemming from a wide range of complaints during this reporting period, with the Use & Misuse of County Resources category accounting for the greatest number of investigations initiated, followed by Misfeasance/Malfeasance/Nonfeasance, Accounts Payable Analytics and Fraud/Abuse/Waste.

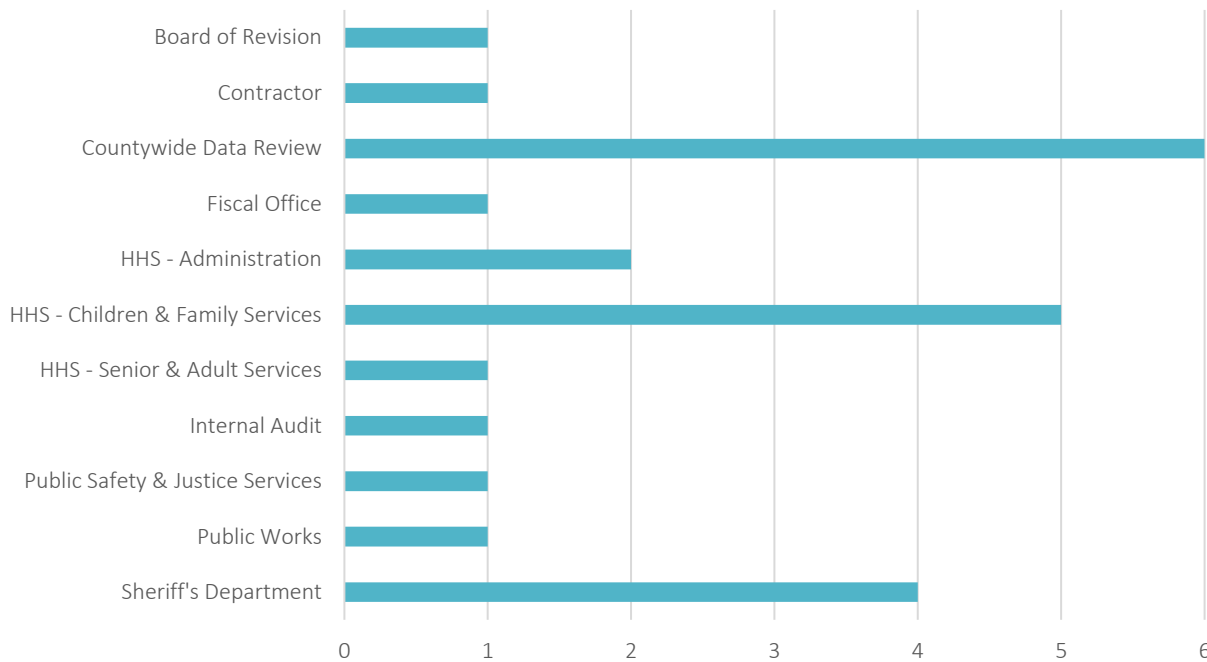
Source of Investigations



The largest sources of newly initiated investigations were Current County Employees followed by investigations initiated by the AIG.

The twenty-four (24) initiated investigations were regarding the following departments, or individuals in those departments:

Investigations Initiated by Department



During this reporting period, the highest number of newly initiated investigations were in connection with the AIG's automated data analytics program followed by complaints related to the Department of Children and Family Services and the Sheriff's Department.

3.2: CLOSED INVESTIGATIONS

Investigation Dispositions

Upon completion of an investigation, the AIG investigator prepares a Report of Investigation, which may include recommended policy or program enhancements resulting from the investigation. Final investigation reports and accompanying recommendations are submitted to the Inspector General for review and approval. Because the scope of the AIG's authority allows it to investigate but does not extend to enforcement, once the AIG identifies an outstanding issue as the result of an investigation, it refers its findings to the affected agency and/or an enforcement agency. The Inspector General will issue one of the following dispositions on each completed investigation:

***No Violation –
No Referral***

The investigation failed to reveal reasonable grounds to believe an individual violated any state, federal, or local law, or any policy, rule or regulation governing a County employee. In addition, the investigation failed to reveal any other systemic issue warranting intervention by County management. The resulting investigation report and/or findings are not referred out with the exception that an individual considered a subject of the investigation is typically notified in writing of the findings.

***No Violation –
Management Referral***

The investigation failed to reveal reasonable grounds to believe an individual violated any state, federal, or local law, or any policy, rule or regulation governing a County employee. The investigation, however, revealed a systemic issue warranting intervention or consideration by County management. The resulting investigation report and/or findings are referred to the County Executive and/or the appropriate County Department Director. The AIG may request a written response from the County Executive or the applicable Department Director addressing the issue and identifying any remedial action. An individual considered a subject of the investigation is typically notified in writing of the findings.

***Violation – Management
Referral***

The investigation revealed reasonable grounds to believe an individual violated a policy, rule or regulation governing a County employee. The resulting investigation report and/or findings are referred to the County Executive and/or the Director of Human Resources for consideration of corrective and/or disciplinary action for the individual. If the investigation revealed systemic issues warranting intervention or consideration by County management, the report and/or findings may be referred to the County Executive and/or applicable Department Director. The AIG may request a written response from the County Executive or the applicable Department Director addressing the issue and identifying any remedial action. An individual considered a subject of the investigation is typically notified in writing of the findings.

***Violation – Management
and Law Enforcement
Referral***

The investigation revealed reasonable grounds to believe an individual violated a policy, rule or regulation governing a County employee and a state, federal, or local law. The resulting investigation report and/or findings are referred to the County Executive and/or the Director of Human Resources for consideration of corrective and/or disciplinary action for the individual. In addition, the report and/or findings are referred to the appropriate law enforcement agency. If the investigation revealed systemic issues warranting intervention or consideration by County management, the report and/or findings may be referred to the County Executive and/or the applicable Department Director. The AIG may request a written response from the County Executive or the applicable Department Director addressing the issue and identifying any remedial action. An individual considered a subject of the investigation is typically notified in writing of the findings unless it would jeopardize the law enforcement investigation.

***Violation – Letters of
Notification,
Admonition or Censure***

The investigation revealed reasonable grounds to believe an individual violated a provision of Title 4 of the County Code. A letter of notification is used to inform a public official or employee of a violation if the violation was clearly unintentional or inadvertent and advises of any steps to be taken to avoid future violations. A letter of admonition expresses disapproval of the violation and is used when the violation was knowingly committed but nevertheless is a minor offense. A letter of censure condemns an employee for the violation and is used when the respondent intentionally or knowingly committed major violations or committed repeated minor violations.

***Consolidated with
Ongoing Investigation***

The subject matter of the investigation is sufficiently related to an ongoing investigation such that consolidation of the investigations is warranted.

Referred for Debarment

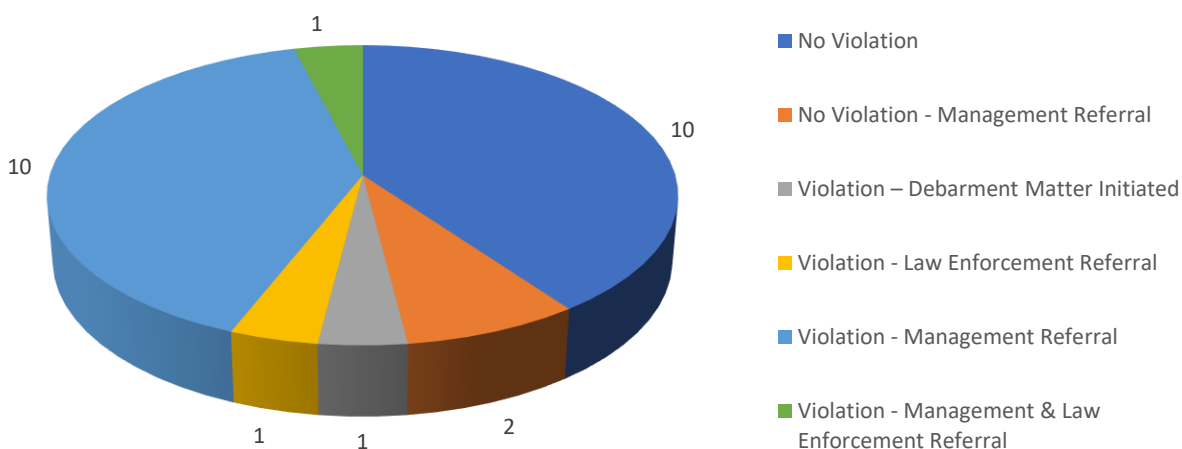
The investigation revealed a reasonable belief that a contractor violated a provision of Chapter 505 of the County Code. Debarment proceedings are then initiated against the contractor based on the debarment investigation report.

Investigation Disposition Statistics

During this reporting period, the AIG issued findings on and completed twenty-five (25) investigations, which is consistent with the historical average.

Below is a summary of the dispositions of those twenty-five (25) completed investigations:

Disposition of Closed Investigations



In two (2) instances the AIG referred the investigative reports to management and/or the Department of Human Resources for possible discipline. The AIG referred two (2) matters to law enforcement and the AIG identified systemic issues and made corresponding recommendations to management as a result of eight (8) investigations.

Challenged Costs / Expenditures

As a result of the investigations completed this half, the AIG identified **\$1,286,509** in challenged costs and expenditures. Since the AIG's inception, it has identified a total of **\$9,474,792** in challenged costs and expenditures as a result of the AIG's investigations and reviews.

Representative Examples of Recent Investigations

22-0009-I – EMPLOYEE MALFEASANCE – TIME THEFT

The AIG received an anonymous complaint alleging that a County departmental supervisor was falsifying his timesheet, that he was never in the building as required, and that when he was there, snoring could be heard outside his office.

The AIG initiated an investigation into the possible time theft. The AIG compared the following information for the timeframe January 3, 2023, through July 14, 2023: a log of the supervisor's ID swipes, which details each time and location he swiped his County ID; the supervisor's timesheet entries as recorded in Infor MyTime; and the supervisor's IT activity log, including computer login information. This information was used to ascertain the supervisor's actual start times compared to his stated timesheet entries.

The AIG further reviewed video footage for the timeframe May 31, 2023, through July 14, 2023. The video footage showed the supervisor entering the building after the recorded start time every day without exception and exiting the building prior to the recorded end time on 18 out of the 23 days reviewed. The average entry time discrepancy was 1 hour and 17 minutes and the average departure time discrepancy was 27 minutes.

In total, the calculated loss to the County resulting from the supervisor's timesheet inaccuracies for the period reviewed was \$5,103.44. This matter was referred to the appropriate agencies.

23-0029-I – CONTRACTOR MALFEASANCE

The AIG investigated a director's concerns about a County contractor who served as a training provider. Under the provider agreements, training providers offer specified training programs for qualified Cuyahoga citizens and then receive payment from the County for providing the training. The provider sets its fee up to a maximum amount allowed and is ultimately paid a percentage of that amount based upon how much of the program the participant completes.

Notably, the contractor is listed as providing training programs for 27 different specialized professions, ranging from accountants, auditors, automotive specialty technicians, computer system analysts, home health aides, interpreters and translators, phlebotomists, precision agriculture technicians, and security officers. The site locations included addresses for a night

club, an industrial parkway, and a real estate agency. Additionally, the contractor routinely used the maximum allowable amount as the cost of its training programs, oftentimes far surpassing the next highest cost listed by another training provider.

The AIG reviewed documents related to four participants, who were each enrolled in a separate training program offered by the contractor. The contractor's stated cost for each program was the maximum of \$6,000. In each instance, the participant did not complete the training, and instead the documents submitted indicate they completed enough of the program to trigger a payment of 50%, or \$3,000, to the contractor. The AIG later spoke with one such participant, who claimed to have never attended any such training with the contractor nor signed anything regarding completing the training.

In a separate situation, the contractor submitted documents for an individual to receive State Tested Nursing Aide ("STNA") training through its program for a total cost of \$6,000. However, unbeknownst to the County, the contractor had actually arranged for a different provider to provide the STNA training for the individual at a cost of \$899, to be paid directly from the contractor to the other provider. The contractor did not disclose to the other training provider that the contractor would be receiving payment for the training from the County or that public funds were involved.

The investigation revealed a reasonable belief that the contractor violated responsible business practices and engaged in theft, forgery, and the commission of a fraud in connection with performing a public contract. Accordingly, the AIG has initiated a debarment matter against the contractor and its principal and referred the matter to the appropriate agencies.

22-0043-I AND 22-0044-I – EMPLOYEE OVERPAYMENTS

As part of the automated payroll data analytics program, the AIG identified significant overpayments to two employees, Employee A and Employee B, both for the pay period ending November 7, 2020. The AIG initiated investigations into the circumstances surrounding the overpayments.

Employee A was issued an overpayment of \$7,600.00. Employee A's regular gross earnings for that pay period, based upon a \$19.38 hourly rate and 76 regular hours worked, should have been \$1,472.88. However, Employee A's hourly rate of \$19.38 was erroneously increased to \$119.38 for that pay period, resulting in paid regular gross earnings of \$9,072.88.

Employee B was issued an overpayment of \$43,191.00. Employee B's regular gross earnings for that pay period, based upon an \$18.75 hourly rate and 47.99 hours worked, should have been \$899.81. However, Employee B's hourly rate of \$18.75 was erroneously increased to \$918.75 for that pay period, resulting in paid regular gross earnings of \$44,090.81.

A former HR employee informed the AIG that both Employee A and Employee B had a change to their hours called in for the pay period ending on November 7, 2020.⁶ Presumably, the employee(s)⁷ making the change to the hours accidentally input a "1" at the beginning of Employee A's pay rate and a "9" at the beginning of Employee B's pay rate, resulting in the overpayments.

The AIG confirmed through HR Payroll, Fiscal Payroll, and the Treasurer's Office that both overpayments remained outstanding. The AIG then reviewed relevant emails and determined that, in each instance, an HR employee took an initial step to address the overpayment. However, neither Employee A nor Employee B was ultimately contacted and the overpayments totaling \$51,690.81 remained outstanding as of the date of the reports.

The AIG determined through the emails and interviews that the circumstances were not indicative of fraud, however there was sufficient evidence to substantiate that the County improperly issued overpayments to Employee A and Employee B and both employees retained the overpaid funds. These matters have been referred to the appropriate agencies to recover the overpaid amounts.

⁶ HR informed the AIG in December 2023 that the practice of allowing changes to employees' hours to be called in has ceased.

⁷ Audit logs are not available in the legacy system, so the AIG could not determine which employee(s) made the manual adjustments.

3.3: TRANSPARENCY & ACCOUNTABILITY

Reporting the number of closed investigations each half does not tell the full story of how the AIG is performing. In our effort to increase transparency and accountability throughout County government, it is imperative that we are fully transparent and accountable. Therefore, in 2022 we implemented new reporting measures to help gauge how we are truly performing as an agency.

One such measure we have identified is reporting the number of days it takes the AIG to complete its investigations. This number reflects the total number of days from the date we initially receive the whistleblower complaint⁸ to the date we issue the Report of Investigation (“ROI”). This provides a comprehensive picture of how we are doing in all case stages, including how long it takes to triage the complaint and assign it to an investigator, how effectively AIG management⁹ works with the investigator to determine the scope and focus of the investigation, how efficiently the investigator conducts the investigation and prepares a draft of the ROI, and how promptly AIG management reviews and provides feedback so that the final ROI may be issued.

The numbers continue to improve, and are a marked improvement over the timeliness of the investigations completed in 2022 as we worked through the inherited backlog:

- First half 2022 – completed fifty-two (52) investigations in an average of 671 days with a median of 352 days
- Second half 2022 – completed fifty-three (53) investigations in an average of 489 days with a median of 217 days
- First half of 2023 – completed twenty-six (26) investigations in an average of 110 days with a median of 117 days

This half, the twenty-five (25) investigations we completed took an average of 90 days to complete, with the median being 52 days.

Another measure to increase our transparency is reporting the number and age of our open investigations. As of the last day of this reporting period, there were twelve (12) open investigations. Those investigations have been open an average of 63 days, with the median days open being 58.

⁸ If it is an AIG-initiated investigation, the start date is the date it is initiated in our case management system.

⁹ AIG management includes the First Assistant Deputy Inspector General and the Inspector General.

3.4: AUTOMATED DATA ANALYTICS PROGRAM

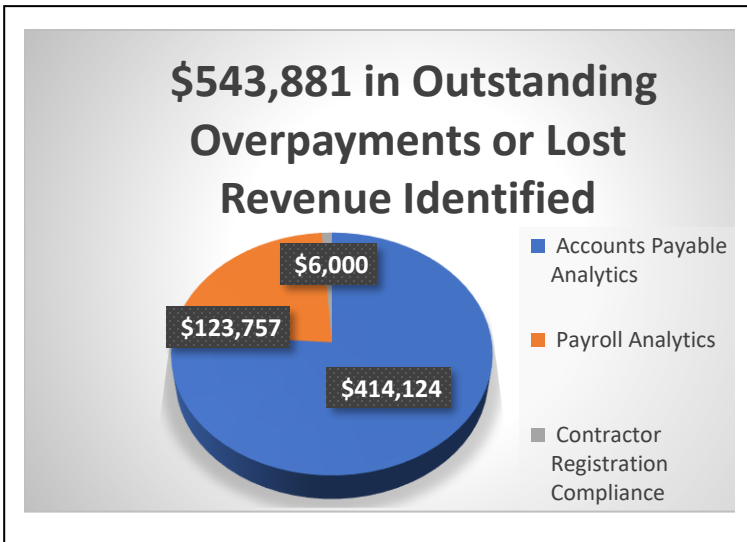
Program Overview

The AIG’s automated data analytics program enables the AIG to utilize and analyze the County’s data in a way not otherwise possible in order to detect fraud, waste and abuse. The AIG’s program in 2023 included analysis over the below areas:



- Accounts Payable Analytics
- Contractor Registration Compliance
- Unlawful Interest Analytics
- Employee Payroll Analytics

By the end of 2023, the scripts for all four analytics were run using the County’s data. The AIG continues to analyze and investigate the results and is currently running the Accounts Payable Analytics on a semi-annual basis. The AIG will maintain the automated data analytics program as a priority, as it will continue to assist in the identification of transactions and occurrences that are not compliant with the County Code and/or are indicative of fraud, waste, or abuse.



The individual analytics are detailed below. Through a combination of all the analytics, the AIG has identified a total of **\$1,563,935** in lost revenue or overpayments issued by the County, with **\$543,881** outstanding as of the time the respective reports were issued. As described in Section 7.2, the AIG will establish a process to ensure the relevant departments recoup the wrongfully paid funds.

The AIG also frequently utilizes data analytics for investigations to analyze large amounts of data and highlight patterns and anomalies. Additionally, the AIG has automated certain repetitive and time-consuming functions within the office using custom scripted solutions.

Accounts Payable Analytics

The AIG established an automated data analytics program to inspect the County’s Infor Lawson financial data for both Accounts Payable and Cashbook payments and the relevant contractor records to identify possible fraud, waste, or abuse in the County’s payment cycle. This automated program includes multiple individual analytics with numerous steps performed, including importing data, converting records, analyzing records, and reporting on results for further research. By establishing this automated program, future investigations of County payment records will be streamlined.



Since its inception in 2022, this program has been used to automate the analysis of hundreds of thousands of unique payment records worth billions of dollars to identify unusual transactions within the entire population of payments. One area of focus is duplicate payments, which are those payments where the same invoice is paid twice, either to the same contractor or to two different contractors. Infor Lawson has input controls to prevent an exact-matching invoice number from being paid more than once to the same unique contractor record. However, through data cleansing and utilizing a script to compare key fields within the payment records, the AIG identified **\$889,965**¹⁰ in duplicate payments that were issued, despite the input controls. Of that amount, **\$414,124** in duplicate payments was still outstanding as of the time the respective reports were issued.¹¹ The below summary provides a breakdown by year:

Status of Duplicate Payments	2020	2021	2022	Grand Total ¹²
Total Amount of Duplicate Payments Identified	\$ 264,556	\$ 384,264	\$ 241,145	\$ 889,965
Vendor Identified Duplicate and Refunded Monies	246,346	130,149	95,674	472,169
County Identified Duplicate and Obtained Refund	3,672	-	-	3,672
Refund Needed from Vendor	\$ 14,538	\$ 254,115	\$ 145,470	\$ 414,124

¹⁰ This amount includes only those duplicate payments issued by Executive agencies. The AIG additionally identified a total of \$386,795 in duplicate payments issued by non-Executive agencies, bringing the total amount of identified duplicate payments to \$1,276,760. However, unlike the payments issued by Executive agencies, the AIG only reviewed the records managed by the County’s Fiscal Office on behalf of these non-Executive agencies and did not perform any additional investigative steps. These preliminary findings were referred to the Fiscal Office for further review.

¹¹ The Fiscal Office is working to obtain refunds for the overpayments identified as being outstanding. The amount of refunds obtained will be reported in the next semi-annual report.

¹² Any slight discrepancy is due to rounding.

The AIG is currently analyzing the 2023 data and investigating further as needed.

Employee Payroll Analytics

The AIG established a data analytics program to inspect for possible fraud, waste, or abuse in the County’s payroll cycle.



An automated data analytics program was developed to inspect the County’s legacy payroll data. These analytics enable the AIG to examine and investigate unusual payroll activity by identifying such instances as an unusual number

of paychecks issued to an employee in a specified period, unreasonable amounts of regular or overtime pay based on the individual’s information, erroneous payments to former employees after their termination date, and other unusual payment activity and changes associated with key payroll records.

For 2020 and 2021, hundreds of thousands of Executive agency employee payroll records totaling more than \$500,000,000 were included in the data population. The AIG identified the below payroll overpayments for these periods which have been classified by the associated analytic performed and whether monies are still owed to the County.

Type of Overpayment by Year	Total by Type and Year	Checks Never Cleared Bank	Amounts Repaid	Refunds Needed ¹³
Excessive Pay Rates				
2020	54,883			54,883
2021	24,070		24,070	
Excessive Regular Hours				
2020	102,878		69,250	33,629
2021	17,796		15,324	2,472
Wage Recalculation Exceptions				
2020	-			
2021	6,972		1,695	5,277
Duplicate Payroll Payment				
2020	1,813			1,813
2021	11,689		8,595	3,094
Terminated Employee Paid				
2020	37,974	11,779	12,368	13,827
2021	23,098	9,076	5,261	8,761
Total by Status	\$ 281,175	\$ 20,855	\$ 136,563	\$ 123,757

¹³ Any slight discrepancy is due to rounding.

The automated payroll analytics script is in the process of being updated for 2022, when payroll processing was transitioned to the Infor ERP, as this impacted the records available for import and analysis. The AIG plans to run payroll analytics for the 2022 and 2023 payroll years during the first semiannual period of 2024.

Contractor Registration Compliance

The AIG established a data analytics program to ensure that contractors who do more than \$10,000 in business with the County annually are properly registered as required by County Code. Contractor registration is vital to ensuring the County only does business with upright and law-abiding contractors. As part of registration, contractors undergo ethics training and must demonstrate an understanding of the ethics laws by passing a quiz. Additionally, each time a contractor registers with the AIG, the AIG performs a comprehensive background check on both the contractor and its principal(s).

The analytics for the contractor registration compliance use the County’s Infor Lawson financial data records to identify contractors doing more than \$10,000 in business with the County per year. Those contractors are compared to the AIG’s contractor registration records contained in its confidential electronic case management system to identify any County contractors meeting that \$10,000 threshold that are not properly registered with the AIG.

To date, this analytic has spurred 60 contractors to come into compliance, resulting in an additional **\$6,000** in revenue.

Unlawful Interest Analytics



The AIG developed a data analytics program to determine whether any County employees or elected officials (collectively, “County officials”) held an unlawful or undisclosed interest in any of the County’s contracts in violation of the County Code and the Ohio Revised Code.

County and state law prohibit County officials from doing business with the County unless a very narrow exception applies (County Code §403.03(C) & R.C. §2921.42). Additionally, County officials are prohibited from using their public positions to secure a financial or material benefit for themselves, a relative, or any private organization in which they have an interest (County Code §403.03(A) & R.C. §102.03), and any time a matter involving the exercise of discretion comes before County officials where the disposition of the matter could result in a benefit to themselves, a relative, or any private organization in which they have an interest, they must disclose the conflict of interest and fully recuse themselves from the matter (County Code §§403.04(A), (B), & (C), & R.C. §102.03).

Data analytics software Caseware IDEA was utilized to develop and automate the comparison of records from the County's financial records, HRIS (Human Resources) records, and the AIG's contractor registration records from its electronic case management system. This automated process allows the AIG to detect if a County official also has a vendor relationship with the County and allows the AIG to better identify gaps in the reporting, recusal and removal from the decision-making process when conflicts of interest exist.

SECTION 4: ETHICS

4.1: ETHICS COMPLIANCE REQUIREMENTS

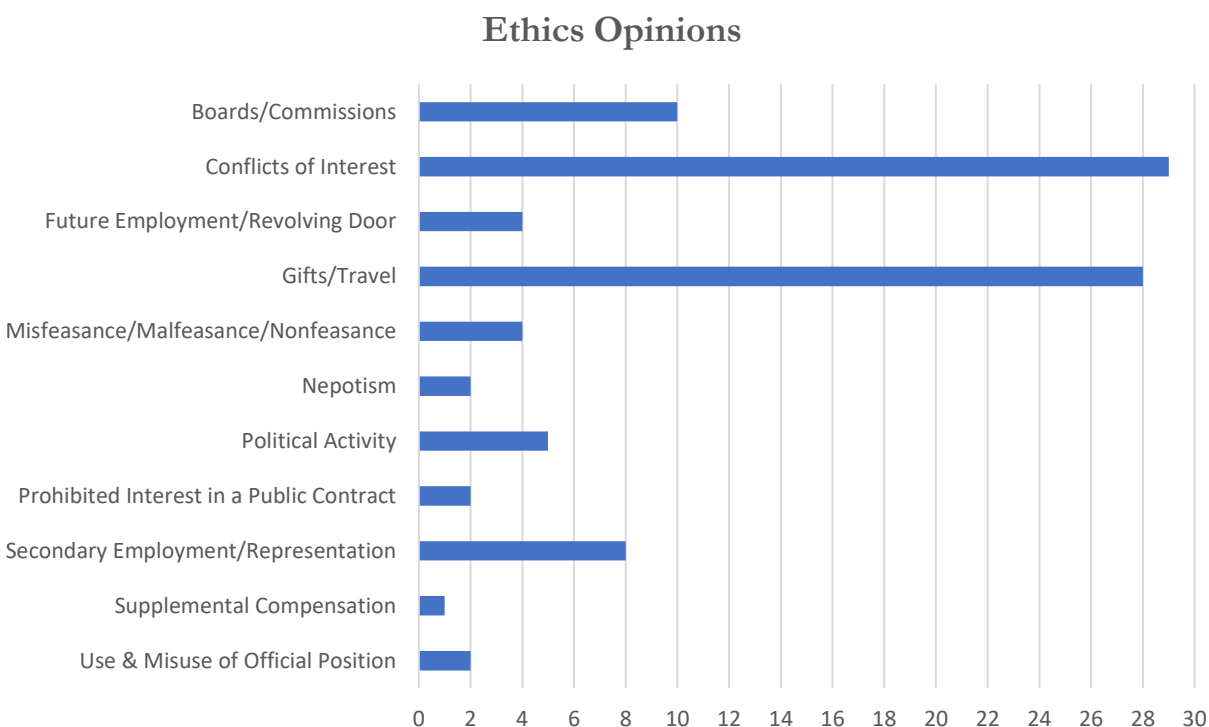
The Cuyahoga County Charter and Code designate the Inspector General as the Chief Ethics Officer for Cuyahoga County. As part of this role, the AIG receives whistleblower complaints alleging violations of the County Ethics Code and conducts investigations of possible ethics violations, as previously discussed in Sections 2 and 3, respectively. Both complaints and investigations concern allegations of conduct that has already occurred.

An essential element in creating and promoting a culture of ethical behavior is to provide a mechanism for officials and employees to seek advice prior to taking a potentially unethical action. Accordingly, the AIG encourages elected officials, employees, and board members to seek specific guidance from the AIG *before they act* on any question regarding ethics laws, including those questions concerning:

- Conflicts of interest
- Use of County resources
- Misuse of County position
- Nepotism
- Gifts
- Future employment
- Political activity
- Interests in a public contract
- Supplemental compensation
- Secondary employment

4.2: ETHICS ADVISORY OPINIONS

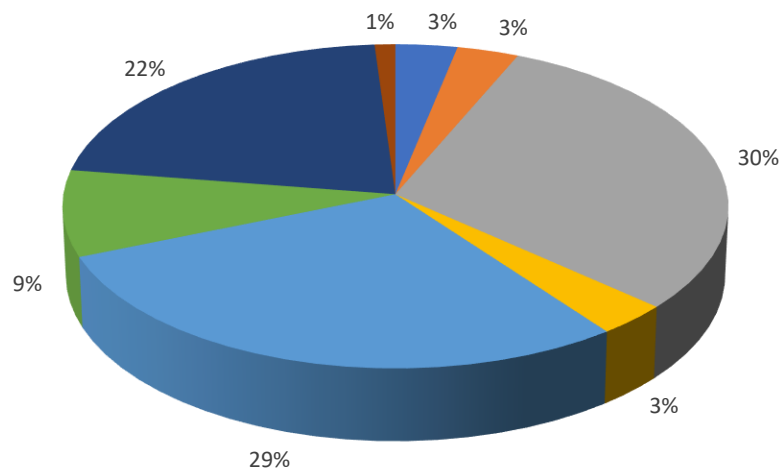
The AIG issued ninety-five (95) Ethics Advisory Opinions during this reporting period, which surpasses our previous record high of ninety-two (92) issued during the second half of 2022 and more than doubles the pre-2022 average of thirty-nine (39) Ethics Advisory Opinions issued in a half. The Ethics Advisory Opinions were issued on the following topics:



During the second half of 2023, the greatest number of ethics inquiries were related to Conflicts of Interest, followed by Gifts/Travel. Additionally, there were several inquiries regarding Boards/Commissions, Secondary Employment/Representation, and Political Activity.

The AIG made the following determinations with respect to the Ethics Advisory Opinions issued during the half:

Ethics Advisory Opinion Dispositions



- Political Activity - Permitted
- Political Activity - Not Permitted
- Gift Allowed
- Gift Not Allowed
- Conflict of Interest - Conflict Not Found
- Conflict of Interest - Conflict Found
- Activity Permitted
- Activity Not Permitted

Representative Examples of Recent Ethics Advisory Opinions

REVOLVING DOOR

(23-0151-EI) Inquiry from an employee who had applied for a new position with a County vendor. The employee was instructed that pursuant to County Code Sections 403.04, 403.09, and R.C. 102.03(D) and (E), she was required to withdraw completely from any matter involving the vendor. The employee was instructed to inform her supervisor of the withdrawal. The supervisor was then required to either personally handle the matter or reassign the matter to another official or employee. If reassigned, the person to whom it was reassigned was required to report to someone who is superior to, or on the same level as the employee. If the employee was unable to perform her job duties with the County because of her withdrawal, she could not effectively withdraw, so she would be required to terminate either her County position or her job search with the vendor. In addition, the AIG instructed the employee that, during her government service and for one year thereafter, she is prohibited from representing a client or acting in a representative capacity for any person before any public agency on any matter in which she personally participated in her County role. Furthermore, the employee was reminded that she is prohibited from using or disclosing confidential information she acquired during her time with the County, and that there is no time limit on that restriction.

GIFTS/CONFERENCES

(23-0137-EI) An employee sought guidance as to whether he could accept travel, meal, and lodging costs from the U.S. Department of State in order to participate in a dual exchange program with foreign law enforcement agencies in Islamabad, Pakistan. The AIG determined that, while County Code Section 403.06 and R.C. 102.03 prohibit County employees from accepting travel expenses like these from certain sources, Section 102-3-08(E) of the Ohio Administrative Code contains an exception for travel expenses covered by a governmental agency. Because the U.S. Department of State is a governmental agency, and because the expenses in question were related to the employee's official duties, the County Ethics Code did not prohibit the employee from accepting these expenses as long as they were ordinary, customary, and necessary.

CONFLICTS OF INTEREST

(23-0132-EI) A County employee submitted an inquiry regarding whether the County Ethics Code prohibited her from volunteering with a potential County contractor. She stated that she would not be a member of the organization's board, nor would she be compensated for her time. The AIG informed the employee that the County Ethics Code did not prohibit her from volunteering with the organization. Under County Code Sections 403.02 and 403.06 and Ohio Revised Code Section 102.03, however, the employee was prohibited from (1) using County time (including sick or other related medical leave – use of vacation and comp/exchange time leave is permissible), resources, personnel or facilities to perform her volunteer duties; (2) disclosing or using confidential information obtained in the course of performing her County duties; and (3) participating in her County role, formally or informally, in considering, recommending, or voting to authorize any benefit to the organization.

GIFTS

(23-0127-EI) The AIG was asked whether fellows at the County could accept complimentary tickets to a City Club event entitled My People: Five Decades of Writing About Black Lives, when the tickets were valued at \$45 each. Section 403.06 of the County Code prohibits County employees from accepting any gift where the gift is intended to influence the employee in the performance of his official powers and duties. The rule further states that a gift with a face value of \$75 or more carries a presumption of influence. There is an exception to the presumption of influence rule that allows invitations to charitable fundraisers or community events that provide meals of an ordinary character and that do not include entertainment of significant value (403.06(D)(4)). The AIG determined that at \$45 each, the tickets to the City Club event were not considered to be of significant value, and therefore would be unlikely to have an improper influence on the fellows. Thus, the County Ethics Code did not prohibit the fellows from accepting tickets to the City Club event.

NEPOTISM

(23-0102-EI) A supervisor in Public Works disclosed to the AIG that her live-in partner had been hired in the same department. County Code Section 403.05 states, “[n]o elected official, employee, or board member may, either individually or as a member of a body, supervise a

relative in the performance of the relative's official powers and duties . . . [or] participate in any decision specifically to appoint, hire, promote, discipline, or discharge a relative for any position of the County." County Code Section 402(L) defines "relative" as "an individual's spouse, domestic partner, parent, grandparent[,] step-parent, sibling, step-sibling, sibling's spouse, child, grandchild, step-child, uncle, aunt, nephew, niece, first cousin, or household member, and persons having any of these relationships to the spouse or domestic partner of said individual." The AIG advised the employee that the County Ethics Code prohibited her from supervising her live-in partner. This included both directly supervising him (being in charge of his day-to-day job duties), as well as being involved in his salary discussions, performance reviews, scheduling decisions, and any other discussion or decision related to his employment.

CONFLICT OF INTEREST

(23-0086-EI) A County employee submitted an inquiry to determine what, if any, restrictions the County Ethics Code placed on her with regards to a County contractor where her brother-in-law is a partner. County Code Section 403.04(A) requires a County employee to recuse herself "[w]henver a matter involving the exercise of discretion comes before [her] and [she] knows or has reason to know the disposition of the matter could result in a direct financial or material benefit to . . . a relative." The County Code includes "brother-in-law" in its definition of "relative." Accordingly, the AIG determined that because the employee's brother-in-law was both an employee of the County contractor as well as a shareholder (as a partner), he would receive a definite and direct benefit from decisions relating to the entity's contracts with the County. OEC Informal Opinion 2008-INF-0627-1; OEC Advisory Opinion No. 91-004. Accordingly, the AIG instructed the employee to withdraw from participating in any matter affecting the interests of the contractor in order to avoid violating the County Ethics Code. She was also instructed to refrain from participating in matters that would affect the continuation, implementation, or terms and conditions of the County's contracts with the contractor. These matters and decisions include, but are not limited to, the authorization or approval of payments to the contractor, and the renewal, modification, termination, or renegotiation of the terms, as well as deliberating on, recommending, or formally or informally lobbying for any aspect of the contracts.

4.3: ETHICS DISCLOSURES

Secondary Employment & Private Business Activity Disclosures

The County Code requires that all elected officials and employees disclose secondary employment, defined as any compensated employment or private business activity outside his/her County position that results in gross income required to be reported to the United States Internal Revenue Service, and any compensated or uncompensated fiduciary interest with an entity that receives funding from the County. The disclosure must be in writing on an official form approved by the Inspector General.

The AIG responds to each secondary employment disclosure by providing a response as to whether any provision of Title 4 of the County Code would prohibit the employee from engaging in the secondary employment. If the AIG determines that the secondary employment is permissible, the employee is advised to adhere to the strict prohibitions against all of the following:

- Using County time (including sick or other related medical leave – use of vacation and comp/exchange time leave is permissible), resources, personnel or facilities to perform the outside employment;
- Using his/her official title or identification in soliciting private outside employment or conducting private business activity;
- Using the authority or influence of the employee's County position to secure a public contract that benefits the employee, a family member or a business associate;
- Having an interest in the profits or benefits of a public contract entered into by or for the use of the County;
- Using relationships with other public officials and employees established while performing his/her official County duties to secure a favorable decision or action by that official or employee regarding his/her private interests;
- Participating in the employee's official County capacity in a matter upon which his/her private interests are dependent or contingent;
- Receiving fees for providing services rendered on projects that the employee has recommended in his/her official capacity;

- Participating in decisions or making recommendations regarding competitors to his/her private business interest;
- Accepting any supplemental compensation for the general performance of the employee's County duties; and
- Disclosing or using confidential information obtained in the course of performing the employee's County duties.

Nepotism & Conflict-of-Interest Disclosures

The County Code addresses nepotism in Section 403.05, which prohibits elected officials, employees, and board members from participating in decisions to appoint, hire, promote, discipline, or discharge a relative for any position in the County. Those same public employees are also prohibited from supervising a relative in the performance of the relative's official powers and duties.

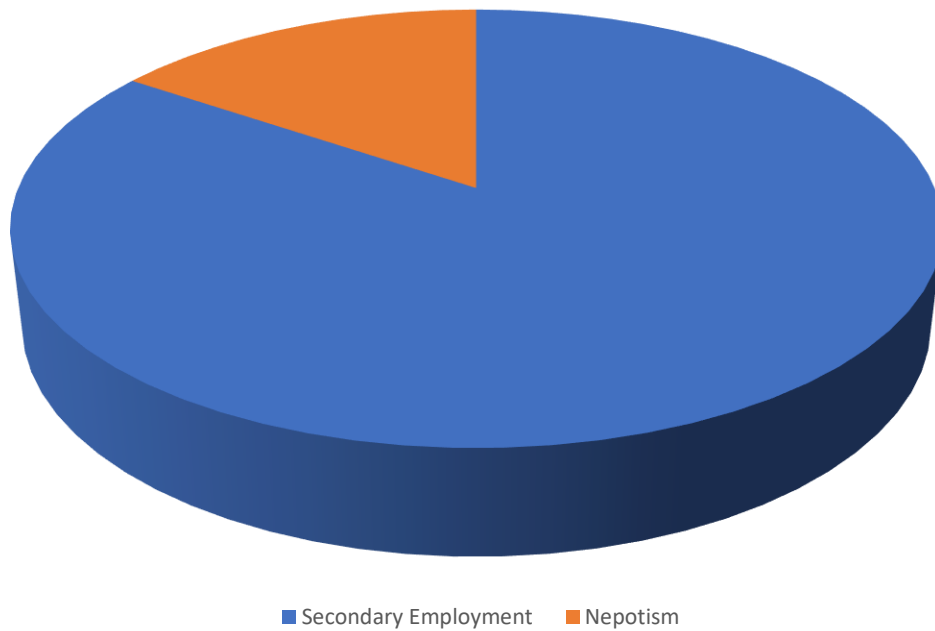
County Code 403.04(A), 403.04(B) and 403.04(C) require that County elected officials, employees, and board members disclose any time a matter involving the exercise of discretion comes before them where the disposition of the matter could result in a direct financial or material benefit to themselves or their relatives, business associates, or any private organization in which they have an interest. The disclosure must occur when the individual first learns of the potential conflict of interest, and it must be made either to the public in an open meeting or in writing to the AIG. The individual must fully recuse from the matter and may not participate in any decision or take any official action with respect to the matter, including discussing or voting on it. In addition, no public official, employee, or board member shall secure any public contract in which the individual, a member of the individual's family, or any of the individual's business associates has an interest in violation of Ohio Revised Code §2921.42.

To ensure compliance with these requirements, all County employees and elected officials are required to disclose relatives and any private business interests and associates involved with any matter before the County to the AIG.

Disclosure Statistics

The AIG opined on one hundred ninety (190) inquiries regarding secondary employment and received and reviewed thirty-five (35) Nepotism/Conflict-of-Interest disclosures during this reporting cycle.

Ethics Disclosures



SECTION 5: CONTRACTORS & LOBBYISTS

5.1: CONTRACTOR & LOBBYIST REGISTRATION

Pursuant to County Code §501.19, contractors who do more than \$10,000 in business annually with the County must register with the AIG unless they qualify for a preapproved exemption. A contractor is defined very broadly in §102.01(A) of the County Code to mean any person or entity that is a party to an agreement with the County. Registration includes three steps: (1) completion of the online registration form; (2) completion of the ethics training, which includes passing a quiz and affirming the online Ethics Certification Form; and (3) paying a \$100 registration fee. The ethics training program provides contractors and lobbyists with specific guidance on how to promote ethical business practices and avoid improper methods of soliciting business from County officials and employees.

Pursuant to County Code §405.01, all lobbyists must register with the AIG in the same manner as contractors. Lobbyists must also make annual disclosures to the AIG, including a list of all clients, a statement of all matters on which the registered lobbyist has lobbied for each client in the past year, and any other information as may be required by the AIG.

As of December 31, 2023, there were two thousand, one hundred eighty-one (2,181) contractors and sixteen (16) lobbyists registered with the AIG. The AIG received two hundred sixty-eight (268) new contractor registrations in the second half of 2023. Approximately four hundred forty-one (441) registrations will expire in the next year.

The contractor and lobbyist registration program continues to be the largest disclosure project undertaken by the AIG.

5.2: CONTRACTOR BACKGROUND CHECKS

Once the contractor completes the registration process, the AIG performs a comprehensive background check on both the contractor and its principals to ensure that only responsible parties and businesses are given the opportunity to provide goods and services to the County.

If the background check reveals negative information, the AIG may initiate debarment proceedings against the contractor as more fully discussed below in Section 5.3.

One piece of the background check is ensuring that the contractor does not have any outstanding tax liens, delinquent County property taxes, or court costs. If the AIG identifies any of those issues, it warns the contractor that failure to resolve the tax issue may result in the AIG initiating debarment proceedings. As a result of this process, many contractors are now on payment plans to address delinquent County property taxes and court costs or have fully paid such taxes and costs. In addition, the background checks have aided in the resolution of both state and federal tax liens and tax liens from other jurisdictions.

In 2022, the AIG expanded its approach to searching for unresolved tax issues, which resulted in the identification of **\$554,206.35** in uncollected delinquent property taxes and tax liens owed by contractors during this reporting cycle. To date, the AIG has identified **\$7,690,781.51** in unpaid taxes owed by County contractors.

5.3: DEBARMENT

The AIG administers the County's Debarment Law in accordance with County Code Chapter 505, which was established to protect the County and its taxpayers and to ensure that the County only engages in business with contractors who demonstrate quality business practices and maintain the highest ethical standards.

Chapter 505 establishes a procedure for the AIG to debar contractors who meet certain criteria related to poor business practices or unethical behavior. If the AIG receives negative information about a contractor that would violate Chapter 505, the AIG may initiate debarment proceedings against that contractor. Depending on the grounds for debarment, a contractor may be debarred for five (5) years, three (3) years, or eighteen (18) months; additionally, the AIG may suspend a contractor for one (1) year if the contractor is currently suspended or debarred by certain other enumerated entities.

The AIG initiates the debarment process by sending the contractor a Notice of Potential Debarment which identifies the grounds for the potential debarment, provides an opportunity for the contractor to submit evidence to support why it should not be debarred, and contains information about meeting with the AIG to allow the contractor an opportunity to explain the evidence and demonstrate why they should not be debarred.

If the AIG determines that debarment is not warranted, a written notice will be issued to the contractor. If the AIG decides to debar the contractor, a Notice of Debarment is issued that informs the contractor of the details of the debarment as well as its right to appeal the decision to the Debarment Review Board¹⁴ within thirty (30) days.

Chapter 505 directs that, during the debarment period or during any period of suspension, a contractor may not do any of the following:

- Submit bids, proposals, statements of qualifications, or any other offers to contract with the County;
- Enter into any contract or agreement with the County; or
- Serve as a subcontractor on any County contract or agreement.

¹⁴ The Debarment Review Board is currently inactive and is in the process of being reactivated by County administration. The AIG is not moving forward with any contested debarments until the Review Board is in active status.

During this reporting period, the AIG initiated twenty-eight (28) debarment matters. The AIG made final determinations on thirty-six (36) debarment matters, all of which resulted in determinations not to initiate debarment proceedings.

A determination not to initiate debarment proceedings is used when the AIG decides that, after a preliminary review of the matter, there are insufficient grounds to send the contractor a Notice of Potential Debarment. For example, if the AIG initiates a debarment matter due to delinquent County property taxes and the contractor subsequently brings the taxes current after being warned by the AIG but before the AIG issues a Notice of Potential Debarment, then there would be insufficient grounds to move forward in the debarment process and the matter would be closed as “Determination not to Initiate Debarment Proceedings.”

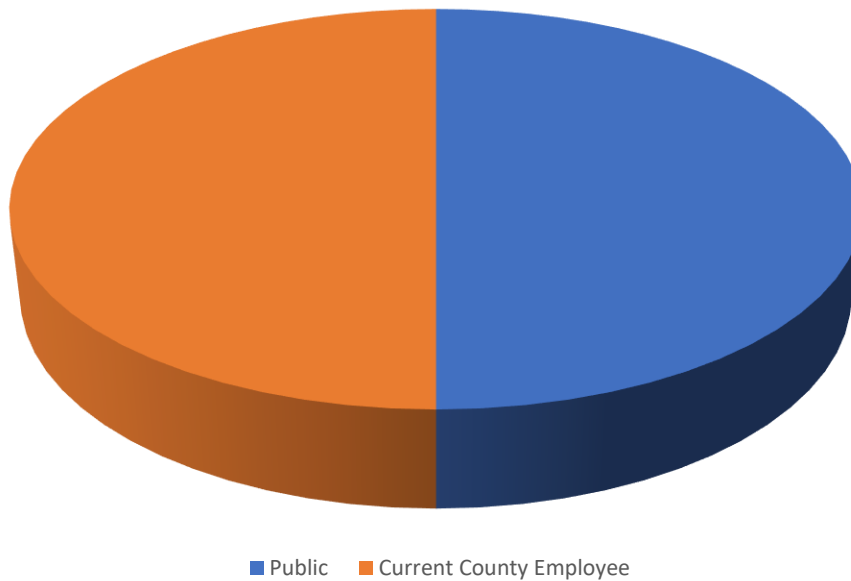
SECTION 6: OUTREACH

6.1: PUBLIC RECORDS REQUESTS

All final Reports of Investigation are public record under the Ohio Public Records laws. The AIG takes all necessary precautions to prevent the release of protected information.

During this reporting period, the AIG processed four (4) public records requests. The AIG received two (2) requests from current County employees and two (2) requests from the public.

Public Records Requests



6.2: EDUCATION



County elected officials and employees (collectively, “County officials”) are held to a higher ethical standard than those in the private sector. A key ingredient to achieving this standard is ensuring that all County officials have a thorough understanding of the County Ethics Code. To this end, the AIG provides ethics training for all new County officials and annual ethics training for each year thereafter. When

County officials understand these rules, they are more likely to stay within the bounds of the ethics laws, ask the AIG for guidance before they act if they are unsure whether their intended conduct is lawful, and report on others’ conduct that does not align with the County Ethics Code.

The AIG recently updated its virtual ethics training program for new and existing County officials. The new training provides a comprehensive overview of both County and state ethics laws and is interactive to encourage employee engagement and retention of the material. The Department of Human Resources conducts in-person training for new employees and utilizes the AIG’s ethics training video and accompanying questions to guide group discussion.

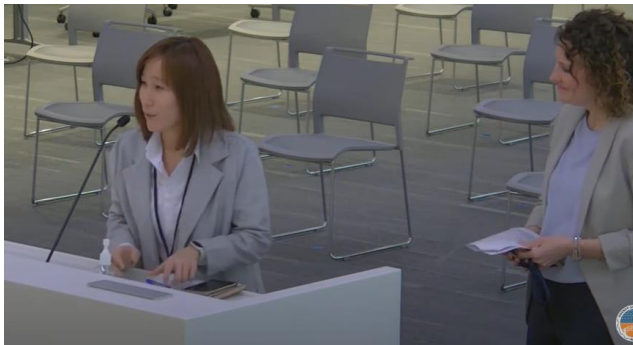
The AIG welcomes the opportunity to meet with County officials and board members to proactively assist with ethics issues and provide insight into the County and state ethics rules.

6.3: SERVICE

Young Southeast Asian Leaders Initiative Professional Fellows Program

Each year as part of the U.S. Department of State’s Young Southeast Asian Leaders Initiative Professional Fellows Program, the American Council of Young Political Leaders designs and implements a short-term reciprocal fellowship program in the United States for 50 international participants from Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand, Timor-Leste, and Vietnam. The Professional Fellows Program seeks to provide promising young leaders aged 25-35 with the opportunity to build practical expertise, develop leadership skills, and foster innovative ideas for tackling what they have identified as their generation’s greatest challenges in the region.

The Professional Fellows Program focuses on the theme of Governance and Society and provides international participants with an in-depth, hands-on exploration of the vital role that a diverse civil society plays in our country’s political and policy-making processes, and how this involvement informs and enhances political transparency, accountability, and American democracy. In so doing, the fellows strengthen their understanding of American governance, politics, public policymaking, and the legislative process.



Ms. Yang’s introduction at the May 1, 2023, Council Operations, Intergovernmental Relations & Public Transportation Committee Meeting

During the first half of 2023, the AIG hosted a fellow, Leaphea Yang, who currently works as a training manager at AIA Cambodia and has served Transparency International Cambodia in several different roles. During her time with the AIG, Ms. Yang focused on strengthening her understanding of good governance and engaging the community in policy development in hopes to increase public awareness and encourage new legislation to ensure that Cambodian

citizens have appropriate access to government records and meetings.

As part of the program, Ms. Yang’s proposal on access to government records was selected for funding by the U.S. Department of State for a reciprocal U.S. Fellowship to Cambodia.

The AIG’s Data Analytics Program Manager, Kim Seeley, traveled to Cambodia for the two-week reciprocal program during the second half of 2023. During his time in Cambodia, Mr. Seeley met with local non-governmental organizations promoting good governance as well as both U.S. and Cambodian government officials to learn more about the current operating environment in the country. This program culminated in a joint presentation by Ms. Yang on her experiences traveling to the U.S. and by Mr. Seeley on access to public records



Mr. Seeley’s YSEALI program presentation on December 06, 2023 in Phnom Penh, Cambodia

through Ohio Sunshine Laws and the use of data analytics to identify fraud, waste, and abuse in government operations.

World Order and Globalization Anti-Corruption Delegation

The AIG hosted a delegation comprised of international foreign leaders, journalists and anti-corruption and transparency advocates as part of their “Disrupting Corruption: Ensuring Government Integrity and Transparency” tour. The objective of the tour was to:

- Foster dialogue on the global debate on how to best combat corruption;
- Exchange best practices by participants and discussion partners on how to best promote transparency, efficiency, and integrity in government;
- Examine the issue of corruption at the local, state, and federal levels, including organized crime, money laundering, and pay-to-play schemes;
- Increase understanding on the global and regional challenges of combatting deeply entrenched corrupt interests in political institutions; and,

- Develop an international network of experts on the subject of fighting corruption while creating opportunities for sustained engagement in government transparency and integrity.

The delegation traveled to Washington D.C. to learn what the United States is doing to fight corruption on a national level before meeting with the AIG to discuss and highlight what the County is doing to fight corruption on a local level. The delegation – which included individuals from Hungary, Kenya, Sri Lanka, Germany, Jordan, Zimbabwe, Venezuela, Colombia, Mexico, France, and Croatia – were all fascinated by the County’s structure, commitment to transparency, and independent oversight of governmental operations.



World Order and Globalization Anti-Corruption Delegation with Alexa Beeler, Inspector General, and Mark Cutright, First Assistant Deputy Inspector General

SECTION 7: GOALS

7.1: REVIEW OF SECOND HALF 2023 GOALS

In the AIG's prior semi-annual report, the AIG set forth specific and ambitious goals it sought to accomplish during the second half of 2023. These goals were as follows:

1) **Update and Further Develop Automated Data Analytics Program –**

- **Goal:** By the end of 2023, the AIG plans to update the previously developed scripts for all four analytics to modify them for any changes in records and processes as the County migrated to the ERP. After the scripts have been updated the AIG plans to run more current County data to timely detect fraud, waste or abuse in County operations. The AIG intends to continue to make the data analytics program and its related investigations a top priority for the office.
- **Status:** The AIG updated and ran three of the four scripts developed to utilize the County's ERP data, which include analytics for accounts payable, unlawful interest monitoring, and contractor registration compliance. The remaining script for payroll is in development and will be implemented no later than the end of the first semiannual period in 2024.

2) **Promote Awareness of the County Ethics Code –**

- **Goal:** The AIG will update its virtual ethics training program for County employees to deliver a comprehensive, interactive, and effective presentation of the material. In addition, the AIG will explore additional ways of promoting awareness of the County Ethics Code to County elected officials, employees, and board members.
- **Status:** The AIG updated its annual ethics training to include a new format that is more concise – allowing for training completion in under 15 minutes – yet comprehensive and effective, addressing each topic contained in the County Ethics Code. The efficiency of the training contributed to the successful

employee completion rate, particularly with respect to those departments where completion has historically been a challenge.

3) Further Increase Investigation Timeliness –

- **Goal:** The AIG strives to produce thorough investigations in a timely manner. Since the beginning of 2022, the AIG has implemented process improvements to increase the effectiveness and efficiency of our investigations and has added transparent reporting functions that focus on investigation timeliness. These efforts paid off as the average time to complete our investigations over the past three (3) halves went from 671 days, to 489 days, and finally to 110 days for this reporting period. During the second half of 2023, the AIG intends to evaluate and fine tune the process improvements implemented in 2022 in an effort to further improve investigation timeliness.
- **Status:** The AIG continued to utilize the process improvements implemented in 2022 – including timely triaging complaints and continued collaboration with AIG management – and added one more: investigation plans. Preparing an investigation plan at the beginning of an investigation is considered a best practice by the Association of Inspectors General, as it provides direction and ensures the investigation remains focused on the relevant issue(s). The investigation plan, and any subsequent modifications, must be approved by AIG management.

All of these process improvements, coupled with the hard work and dedication of our amazing staff, allowed the AIG to successfully complete this goal by further reducing the average time of investigation completion to 90 days. When only considering those investigations stemming from whistleblower complaints and not considering those investigations initiated by the AIG, the average was 84 days.

7.2: GOALS FOR FIRST HALF 2024

The AIG will strive to achieve the following goals in the first half of 2024:

1) **Bring Automated Data Analytics Program Current –**

- The AIG plans to have the four previously developed analytics – payroll, accounts payable, unlawful interest, and contractor registration compliance – current, so that by the end of the half, all 2023 data will be run and analyzed. This will put the AIG in position to begin running and analyzing data from the first half of 2024 as soon as the half closes. The AIG will determine whether to examine any additional areas within those functions in order to potentially identify fraud, waste and abuse and will consider new areas for inclusion into the program. The data analytics program and its related investigations will continue to be a top priority for the office.

2) **Reinforcing the County Ethics Code Outside of Annual Trainings –**

- The AIG will strive to incorporate ways to reinforce the County Ethics Code beyond the required yearly ethics training. Many of the rules in the County Ethics Code are also contained in state law, so understanding these rules is critical. When County employees and elected officials have a thorough knowledge of the ethics rules, it reduces unintentional ethics violations and promotes a culture of compliance and accountability.

3) **Establish a Formalized Process to Track Data Analytics Results –**

- As described in Section 3.4, the AIG’s automated data analytics program has identified a significant number of overpayments and duplicate payments that have not been refunded to the County. As the relevant departments work to recoup the outstanding payments, the AIG will establish a method to centrally track all results and management responses. This will enable the AIG to ensure that all wrongful payments have either been refunded to the County or that all efforts have been made to pursue recoupment.

APPENDIX: BACKGROUND & JURISDICTION

A. THE AGENCY OF INSPECTOR GENERAL ORDINANCE

On June 14, 2011, the County Council created the AIG by enacting the Agency of Inspector General Ordinance No. O2011-0019 (“AIG Ordinance”).¹⁵ On July 12, 2013, the County Council compiled and codified the County’s general and permanent laws as enacted by ordinances of the County Council as the County Code. The provisions of the AIG Ordinance have been codified in Title 2 of the County Code. Title 2 of the County Code creates an independent agency under the direction of the Inspector General and sets forth specific requirements and limitations designed to ensure that the AIG remains accountable to the public.

The AIG is authorized to conduct all examinations under Section 2.05 of the Cuyahoga Charter and does, therefore, have all such rights and duties to investigate fraud, corruption, waste, abuse, misfeasance, malfeasance, and nonfeasance without interference or pressure from any other public official or employee.¹⁶ So long as all budgetary parameters are kept, the Inspector General is granted the ability to employ assistants and employees as shall be reasonably necessary to assist the Inspector General in carrying out the duties of the AIG.¹⁷

In addition to the investigatory function, Title 2 of the County Code sets forth the following additional mandatory functions for the AIG:

- The Inspector General shall serve as the County’s Chief Ethics Officer and is charged with the responsibility of investigating and enforcing Title 4 of the County Code in accordance with the terms of said law. In so doing, the Inspector General shall

¹⁵ The AIG Ordinance was amended effective June 27, 2012 (Ordinance No. O2012-0008).

¹⁶ County Code, Section 204.01(B)(3), formerly Section 2(c) of the AIG Ordinance.

¹⁷ County Code, Section 204.01(B)(2), formerly Section 2(b) of the AIG Ordinance.

cooperate with the County’s Personnel Review Commission.¹⁸ The Inspector General shall not interfere with the authority of the Personnel Review Commission to ensure “compliance with ethics resolutions or ordinances as passed by the Council” under Section 9.02(3) of the Cuyahoga Charter.¹⁹

- The Inspector General shall establish a “hotline” and website to receive complaints from either anonymous or identified persons, and he/she shall investigate all complaints, tips, and any other filings and submittals received by the AIG regardless of the format or forum through which such information or documents are received. Without regard to how such documents are received by the AIG, all documents prepared or received by the AIG, including, without limitation, all complaints, tips, and any other filings and submittals received by it shall be considered part of the Inspector General’s investigative files.²⁰
- The Inspector General shall have the powers and rights to investigate all County contracts subject to the limitations set forth in Section 204.01(B)(4) of the County Code.²¹
- If an investigation reveals reasonable grounds to believe that a violation of any state, federal, or local law, rule, regulation, or policy has taken place, the Inspector General shall notify the appropriate civil, criminal, or administrative agencies in charge with enforcement of said violation. If an investigation reveals reasonable grounds to believe that a violation of a rule, regulation, or policy governing a County employee has taken place, the Inspector General shall notify the employee’s appointing authority and if applicable the Department of Human Resources.²²
- The Inspector General shall cooperate with other governmental agencies to recover such costs from other entities involved in willful misconduct in regard to County funds and return said funds to the County’s General Fund.²³

¹⁸ The name Human Resource Commission was changed to Personnel Review Commission via a Charter change and approved by County voters in 2013, <http://hrc.cuyahogacounty.us/en-US/home.aspx>.

¹⁹ County Code, Section 204.01(B)(3)(a), formerly Section 2(c)(i) of the AIG Ordinance.

²⁰ County Code, Section 204.01(B)(3)(b), formerly Section 2(c)(ii) of the AIG Ordinance.

²¹ County Code, Section 204.01(B)(3)(c), formerly Section 2(c)(iii) of the AIG Ordinance.

²² County Code, Section 204.01(B)(3)(d), formerly Section 2(c)(iv) of the AIG Ordinance.

²³ County Code, Section 204.01(B)(3)(e), formerly Section 2(c)(v) of the AIG Ordinance.

- The Inspector General shall prepare and publish on its website semi-annual reports (the first of which will cover the period January 1st – June 30th and will be due in July and the second of which will cover the period July 1st – December 31st and will be due in February) concerning the work and activities of the AIG pertaining to closed investigations, including statistical information regarding the disposition of closed investigations, audits, and other reviews. The reports shall include the total number of complaints received during each reporting period, the number that required active investigation, the number that resulted in prosecution or other disciplinary actions, and the number of investigations closed, along with the cost incurred over and above the cost of salaries of AIG employees.²⁴
- The Inspector General shall cooperate with the Department of Internal Auditing to avoid duplication of effort and to share information, so long as such sharing does not compromise an ongoing investigation. At the request of the Inspector General and with the approval of the Internal Auditor, the Department of Internal Auditing may provide services to the Inspector General for a specific investigation. The Inspector General shall not interfere with the authority of the Department of Internal Auditing to conduct audits pursuant to the Cuyahoga County Charter, any applicable ordinances, and any rules established by the Internal Audit Committee.²⁵

In conducting its duties, the AIG is required to avoid interfering in any ongoing outside criminal, civil or administrative investigation/prosecution.²⁶ The AIG is also required to develop internal policies and procedures that ensure an investigation subject’s constitutional rights are protected.²⁷

The Inspector General can only be abolished upon the affirmative vote of at least eight (8) members of County Council and executed by the County Executive.²⁸

²⁴ County Code, Section 204.01(B)(3)(f), formerly Section 2(c)(vi) of the AIG Ordinance.

²⁵ County Code, Section 204.01(B)(4)(d), formerly Section 2(d)(iv) of the AIG Ordinance.

²⁶ County Code, Section 204.01(B)(4)(a), formerly Section 2(d)(i) of the AIG Ordinance.

²⁷ County Code, Section 204.01(B)(4)(b), formerly Section 2(d)(ii) of the AIG Ordinance.

²⁸ County Code, Section 204.01(E), formerly Section 3(e) of the AIG Ordinance.

B. THE CUYAHOGA COUNTY ETHICS ORDINANCE

The County Council enacted the permanent Ethics Ordinance in Ordinance No. O2011-0008, which was signed by the County Executive and became effective on April 8, 2011.²⁹ On July 12, 2013, the County Council compiled and codified the County's general and permanent laws as enacted by ordinances of the County Council as the County Code. The provisions of the Ethics Ordinance were codified in Title 4 of the County Code. On April 26, 2016, the County Council revised the County Ethics Code with an effective date of May 27, 2016. Chapter 407 of the County Code officially designates the Inspector General as the ethics investigative officer for the County and requires the Inspector General to conduct all investigations pertaining to Title 4 of the County Code. Accordingly, Section 407.01(D) of the County Code grants the Inspector General the following enforcement authority when a violation of Title 4 of the County Code is uncovered:

- *Letter of Notification.* A Letter of Notification informs a public official or employee of his or her violation of a provision of Title 4 of the County Code. The Inspector General may issue a letter of notification when it finds that a violation of Title 4 of the County Code was clearly unintentional or inadvertent. The letter may advise the respondent of any steps to be taken to avoid future violations.
- *Letter of Admonition.* A Letter of Admonition expresses disapproval of a public official's or employee's violation of a provision of Title 4 of the County Code. The Inspector General may issue a letter of admonition when it finds that the violation of Title 4 of the County Code was knowingly committed but is nevertheless a minor offense.
- *Letter of Censure.* A Letter of Censure condemns an employee for his or her violation of a provision of Title 4 of the County Code. The Inspector General may issue a letter of

²⁹ The Ethics Ordinance was subsequently amended on April 26, 2011 (O2011-0023), July 26, 2011 (O2011-0035), October 25, 2011 (O2011-0052), January 10, 2012 (O2012-0002), May 22, 2012 (O2012-0004), and November 13, 2012 (O2012-0032).

censure when the respondent intentionally or knowingly committed major violations or has committed repeated minor violations.

- *Recommendations to the County Executive, Prosecutor, and Council.* When the Inspector General finds that a violation of Title 4 of the County Code was intentional or done knowingly, the Inspector General may make a recommendation to the County Executive, Prosecutor, or County Council (depending on the appointing authority), including but not limited to a recommendation for suspension, forfeiture of office or removal from office, and/or banning or temporarily suspending the respondent's (or respondent's associated businesses or organizations') right to solicit, bid on or obtain a contract with or from the County, as allowed by applicable law.
- *Notice to the Ohio Ethics Commission.* When the Inspector General finds that a public official or employee has recklessly or knowingly violated Ohio Provisions of Title 4 of the County Code, the Inspector General shall consult with the Ohio Ethics Commission ("OEC") to determine whether the matter should be referred to the OEC.
- *Referral to Additional Ethics Training.* Upon finding a violation of Title 4 of the County Code, the Inspector General may require the respondent to undergo ethics training in addition to or in lieu of any other penalties imposed upon the respondent.
- *Referral to External Enforcement.* The Inspector General shall refer possible violation(s) of any state, federal, or local law, or rule, regulation or policy to the appropriate civil, criminal or administrative agencies charged with enforcement of said violation.

In addition to these investigatory and enforcement functions, Title 4 of the County Code requires that the Inspector General perform the following disclosure/prevention functions:

- The Inspector General shall advise elected officials and employees, who in the course of carrying out his or her duties, have been offered or are discussing future employment with a business that is presently dealing with the County concerning matters within the public official's or employee's current official duties, to ensure that person complies

with all requirements in Title 4 of the County Code and related statutes regarding future employment and disclosure of such possible future employment.³⁰

- The Inspector General shall receive allegations of non-criminal whistleblower complaints.³¹
- The Inspector General shall receive allegations from county elected officials and employees who by law are required to report criminal behavior in County operations to the Inspector General.³²
- The Inspector General or the Department of Law may receive and rule on conflict-of-interest disclosures for employees.³³
- The Inspector General must review and respond to secondary employment disclosures.³⁴
- The Inspector General may review board/commission appointments by the County for compatibility.³⁵
- The Inspector General shall obtain financial disclosure statements from certain County officials and employees.³⁶

³⁰ County Code, Section 403.09 (B), formerly Article 7, Section 16(D) of the Ethics Ordinance.

³¹ County Code, Section 406.01(B), formerly Article 7, Section 17(B) of the Ethics Ordinance.

³² County Code, Section 406.01(A), formerly Article 7, Section 18(A) of the Ethics Ordinance.

³³ County Code, Section 403.04 (F), formerly Article 7, Section 23 of the Ethics Ordinance.

³⁴ County Code, Section 403.08 (D), formerly Article 7, Section 26 of the Ethics Ordinance.

³⁵ County Code, Section 403.04 (E) and 407.01(L), formerly Article 7, Section 27 of the Ethics Ordinance.

³⁶ County Code, Sections 403.07 and 407.01(I), formerly Article 7, Sections 29 and 31 of the Ethics Ordinance.

- The Inspector General must create and maintain a County lobbyist registry.³⁷
- The Inspector General must create and maintain a County contractor registry.³⁸

C. THE CHARTER

On November 6, 2018, the citizens of Cuyahoga County voted to include the AIG in the County Charter. On December 27, 2018, Article XV, Section 15.01 became effective.

Pursuant to Section 15.01(1), (7), and (8) of the Charter, the Inspector General has the following powers, duties and rights:

(1) Powers and Duties. The Inspector General shall serve as the County’s Chief Ethics Officer and shall direct the Agency of Inspector General. The County Executive and the County Council shall appropriate funding for the Agency’s operations, fairly allocated through the regular budget process based on available resources. The Council may, by ordinance, further delineate the powers, duties, and responsibilities of the Agency of Inspector General, consistent with this Article XV.

(7) Access to County Information. The Inspector General shall have the right to obtain full and unrestricted access to all records, reports, plans, projections, matters, contracts, memoranda, correspondence, and any other materials, including electronic data, of Cuyahoga County, relevant to any inquiry or investigation undertaken pursuant to this Article XV, except as may be legally limited, such as through attorney-client privilege or provisions of the Health Insurance Portability and Accountability Act (HIPAA).

(8) Subpoena Power. The Inspector General shall have authority to subpoena witnesses, administer oaths or affirmations, take testimony and compel the production

³⁷ County Code, Section 405.01 (A), formerly Article 7, Section 32 of the Ethics Ordinance.

³⁸ County Code, Section 501.19 (B), formerly Article 7, Section 34 of the Ethics Ordinance.

of such books, papers, records and documents, including electronic data as is deemed to be relevant to any inquiry or investigation undertaken pursuant to this Article XV.

D. JURISDICTION OF THE AGENCY OF INSPECTOR GENERAL

Responsibilities: Enforce the Ethics Code; Investigate Waste, Fraud and Abuse

Under Section 15.01(2) of the Charter, the jurisdiction of the AIG is as follows:

To the maximum extent permitted under the Constitution of the State of Ohio and this Charter, the authority of the Agency of Inspector General to investigate possible ethical violations in the conduct of County business shall extend to any employee, official, or appointee of the County and any person or entity doing business with the County.

More specifically under the County Ethics Code, the Inspector General is authorized to investigate alleged wrongful acts or omissions committed by County elected officials and employees under the auspices of the County Executive and County Council.

Also, pursuant to County Code Section 204.01, the Inspector General's authority extends to:

- Investigate and enforce the County Ethics Ordinance in accordance with the terms of said ordinance; and
- Investigate fraud, corruption, waste, abuse, misfeasance, malfeasance, and nonfeasance by a Public Official or employee without interference.

Those individuals who contract with County agencies or otherwise do business with the County may also fall under the purview of this agency. The AIG does not become involved in private disputes, labor/management issues, or litigation. The AIG does not review or

override the decision of a court or the findings of any administrative body. Likewise, the AIG has no authority to investigate allegations concerning any federal, municipal or local officials, agencies, or governing bodies.

The AIG is not an advocate for either the County agency or the complainant in any particular case. The AIG's obligation is to ensure that the investigative process is conducted fully, fairly, and impartially.

Inspector General Requirements

The Inspector General is appointed by the County Executive subject to confirmation of County Council.³⁹ According to Section 15.01(4) of the Charter, the Inspector General serves a term of four years. The current term will expire on December 31, 2024. Each subsequent Inspector General shall be appointed or reappointed for the term commencing on January 1, 2025, and every four years thereafter. Reappointments shall be subject to Council confirmation.

Section 15.01(3) of the Charter states the Inspector General must have the following qualifications: (1) juris doctor degree from an accredited institution of higher learning; and (2) at least five years' experience as an inspector general, certified public accountant, auditor, licensed attorney, law enforcement officer, or other investigative officer involving supervisory or managerial experience.

Pursuant to Section 15.01(5) of the Charter, the Inspector General may only be removed for cause by resolution receiving the affirmative vote of at least eight members of the Council. The Council, however, cannot vote to remove until the Inspector General has had the opportunity to be heard and to present his or her case for retention in office. Additionally, Council may enter executive session to discuss the question of removal as provided by general law so long as Council holds at least one public hearing where the Inspector General and the public have an opportunity to be heard.

³⁹ County Code, Section 204.01(C)(2), formerly Section 3(b) of the AIG Ordinance.

Finally, in the event of a vacancy prior to the expiration of the Inspector General's term, the County Executive shall appoint a successor to complete the unexpired term, subject to confirmation by Council. Note, in the event a vacancy occurs less than two years prior to the expiration of the Inspector General's four-year term, the County Executive may appoint an Inspector General to complete the unexpired term and serve a subsequent four-year term, subject to confirmation by Council.

E. TRANSPARENCY: THE AIG WEBSITE

The AIG is dedicated to increasing transparency in County government. In furtherance of this goal, the AIG's website, <http://cuyahogacounty.gov/inspector-general/>, was created and is continuously updated to provide the following information pertaining to AIG activity:

- An online form where individuals can confidentially report violations of the County Ethics Code and fraud, waste and abuse to the AIG;
- Links to all enabling legislation;
- The current County contractor and lobbyist registration lists;
- Debarment and Suspension details;
- Ethics compliance guidance issued by the AIG;
- Copies of all semi-annual reports issued by the AIG containing information pertinent to the reporting period, including the relevant organizational chart;
- Detailed instructions on how to complete contractor/lobbyist registration; and
- Ethics training for contractors and lobbyists.



A copy of this report is available for public inspection at the AIG offices and is posted on the AIG's website at <http://cuyahogacounty.gov/inspector-general/>. If you need assistance relative to this report, please contact our agency at 216-698-2101.

REPORT FRAUD, WASTE, OR ABUSE

To report alleged fraud, waste, abuse, corruption, misconduct, misfeasance, malfeasance, or nonfeasance relative to County government, use any method, including:

- Submit an online Whistleblower Complaint Form through the AIG website at <http://cuyahogacounty.gov/inspector-general/>
- Write to the Agency of Inspector General, 2079 E. 9th Street, Sixth Floor, Cleveland, Ohio 44115
- Call the Agency of Inspector General Whistleblower Hotline at 216-698-2999