

# CUYAHOGA COUNTY AGENCY OF INSPECTOR GENERAL

SEMI-ANNUAL REPORT  
JULY 1, 2025 – DECEMBER 31, 2025



ALEXANDRA R. BEELER  
INSPECTOR GENERAL



**CUYAHOGA COUNTY**  
**AGENCY OF INSPECTOR GENERAL**

February 27, 2026

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, 2025, through December 31, 2025. This report not only highlights the great work of our exceptional team, but it also demonstrates the commitment of County elected officials and employees to promoting a culture of ethical compliance and encouraging good government – by reporting wrongdoing when they see it, by reaching out with ethics inquiries before they act, and by implementing our recommendations to improve the quality and efficiency of County operations.

This half, the AIG:

- Issued **125** ethics advisory opinions;
- Received and handled **88** whistleblower complaints;
- Completed **26** investigations, through which we identified **\$32,819** in challenged costs;
- Registered **222** contractors;
- Identified **\$1,072,051** in unpaid taxes and court costs owed by contractors; and
- Continued to prioritize our data analytics program, which to date has revealed **\$755,924** in lost revenue and outstanding overpayments to County contractors and employees.

I am especially proud to report that, in the past two years, the County has recovered **\$1,392,724** of the improper expenditures of taxpayer funds we identified through our investigations. This incredible accomplishment is a testament to the caliber and importance of our investigations as well as our improved processes to ensure recoverable waste is being actively pursued. We thank the departments for their continued collaboration and effort in achieving this success.

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, and then reappointed on December 3, 2024, for an additional four-year term ending on December 31, 2028. 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 4,500 employees and a \$1.9 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. Serving as Inspector General has allowed her the opportunity to continue to serve Cuyahoga County, its employees, and its residents in a new 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.<sup>1</sup> 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.<sup>2</sup>

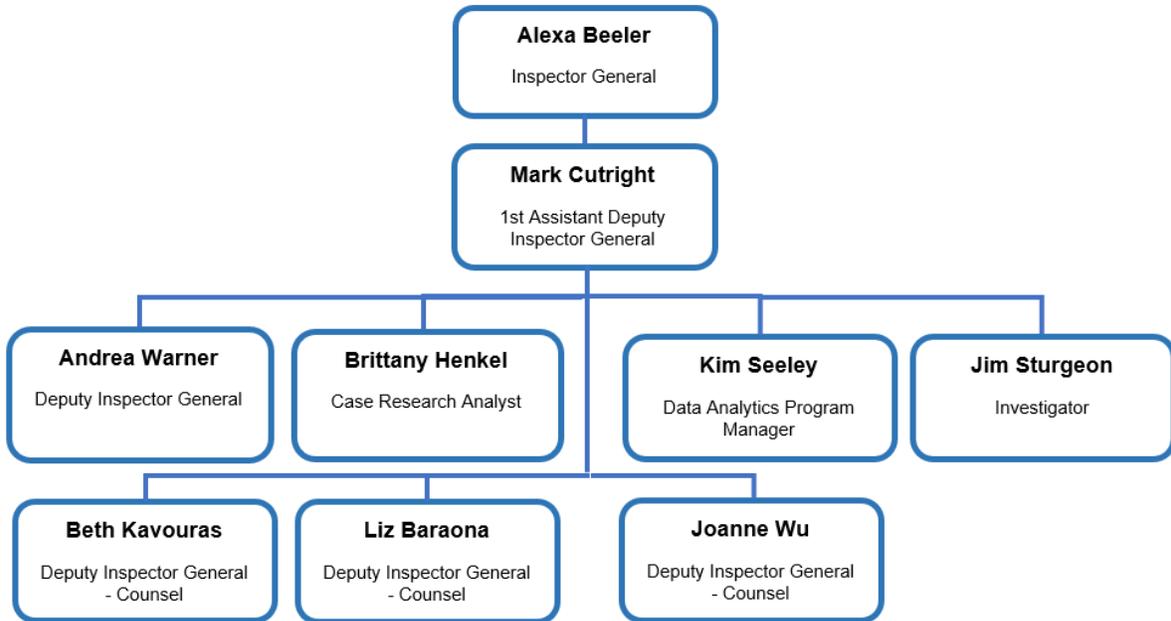
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<sup>1</sup> On July 12, 2013, the County Ethics Ordinance was codified into Title 4 of the County Code.

<sup>2</sup> 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 2025, 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 Leading Professional in Ethics & Compliance (3)
- Python Certified Entry Level Programmer
- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner (5)
- 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: 2025 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
- The Role of Open-Source Intelligence in Modern Investigations
- Staying the Course: Integrity Under Public Pressure
- Current Legal Issues in IG Work and the Benefits of Peer Work Groups
- Public Sector Procurement
- Payment Fraud Controls: Reducing Unauthorized Access & Transactions
- Leadership in Independent Oversight
- Intelligence Analyst Management
- Measuring and Strengthening Your Ethics and Compliance Program
- Local Government: Data Analytic Case Studies (*\*staff member presented*)

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. During this reporting period, one AIG employee earned the designation of Certified Leading Professional in Ethics & Compliance.

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 its members training seminars, certification institutes, and 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 \$1,235,810<sup>3</sup> for 2025. The following is a summary of the AIG’s actual budget performance through December 31, 2025:

ACCOUNTING UNIT IG100100	2025 BUDGETED AMOUNT	2025 SPENDING	DIFFERENCE
Personnel	1,170,631	1,165,716	<b>+4,915</b>
Non-Personnel	43,240	42,571	<b>+669</b>
Total	1,213,871	1,208,287	<b>+5,584</b>

ACCOUNTING UNIT IG285100	2025 BUDGETED AMOUNT	2025 SPENDING	DIFFERENCE
Personnel	0	0	<b>0</b>
Non-Personnel	21,939	12,534	<b>+9,405</b>
Total	21,939	12,534	<b>+9,405</b>

TOTAL AIG BUDGET	2025 BUDGETED AMOUNT	2025 SPENDING	DIFFERENCE
Personnel	1,170,631	1,165,716	<b>+4,915</b>
Non-Personnel	65,179	55,105	<b>+10,074</b>
Total	1,235,810	1,220,821	<b>+14,989</b>

<sup>3</sup> This amount may not reflect the most recent budgeted amount in the Infor financial records as OBM adjusts budgets at year-end to reflect actual spending in some circumstances. However, this does reflect how much County Council authorized the AIG to spend in 2025.

The AIG operated within its budget for 2025, with a small surplus in both the personnel and non-personnel categories for the year. The AIG finished with a budget surplus in Accounting Unit IG285100 due to contracted expenditures being lower than anticipated.

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 budget summary. In 2025 the fund was used to pay for vendor-related operating costs to the extent that their products or services related to contractor registrations, background checks, and debarment investigations.

Based on the County's population of 1,264,817,<sup>4</sup> the amount spent to operate the AIG for 2025 amounts to \$0.97 per citizen.<sup>5</sup> This amount is calculated based on the total spending

across 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 or authorization.



**97¢** The average person spends more than 5x that amount on a single out-of-network bank ATM fee.

<sup>4</sup> Based on 2020 U. S. Census Data <https://www.census.gov/quickfacts/fact/table/cuyahogacountyohio#>

<sup>5</sup> The comparison in the ATM graphic is according to a 2025 Bankrate study, which found that the average out-of-network bank ATM fees are \$4.86. <https://www.bankrate.com/banking/checking/checking-account-survey/>

## 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 policy now 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 has 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. In addition to reporting to the AIG, employees are now permitted to make whistleblower complaints to a supervisor in their chain of command or to the Department of Human Resources (“HR”). 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 postcards 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 website at <http://cuyahogacounty.gov/inspector-general/>. Submitted forms are confidentially received directly by AIG staff.
- *E-mail* – The AIG’s general e-mail account is [inspectorgeneral@cuyahogacounty.gov](mailto:inspectorgeneral@cuyahogacounty.gov) and may be used to make whistleblower complaints as well as send other communications to the AIG.
- *Direct Phone/Mail/E-mail/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 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. 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 that their identity be kept 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 an 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 when the AIG forwards a complaint 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 specific allegation(s) and to cite any corrective action taken.
- *Management Referrals* – A management referral is when the AIG forwards a complaint 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.
- *File Consolidated* – The subject matter of the complaint is sufficiently related to a previously received complaint or ongoing investigation such that consolidation is warranted.
- *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 review<sup>6</sup> and assigned to an AIG investigator.

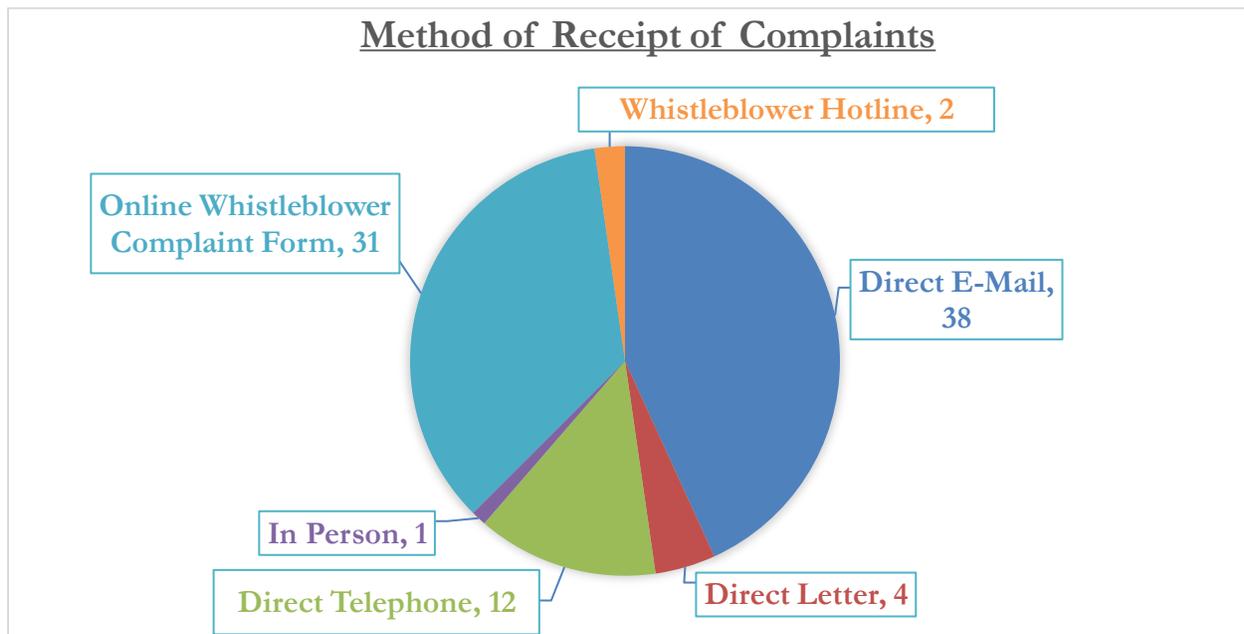
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<sup>6</sup> For purposes of this report, the term “investigation” includes reviews.

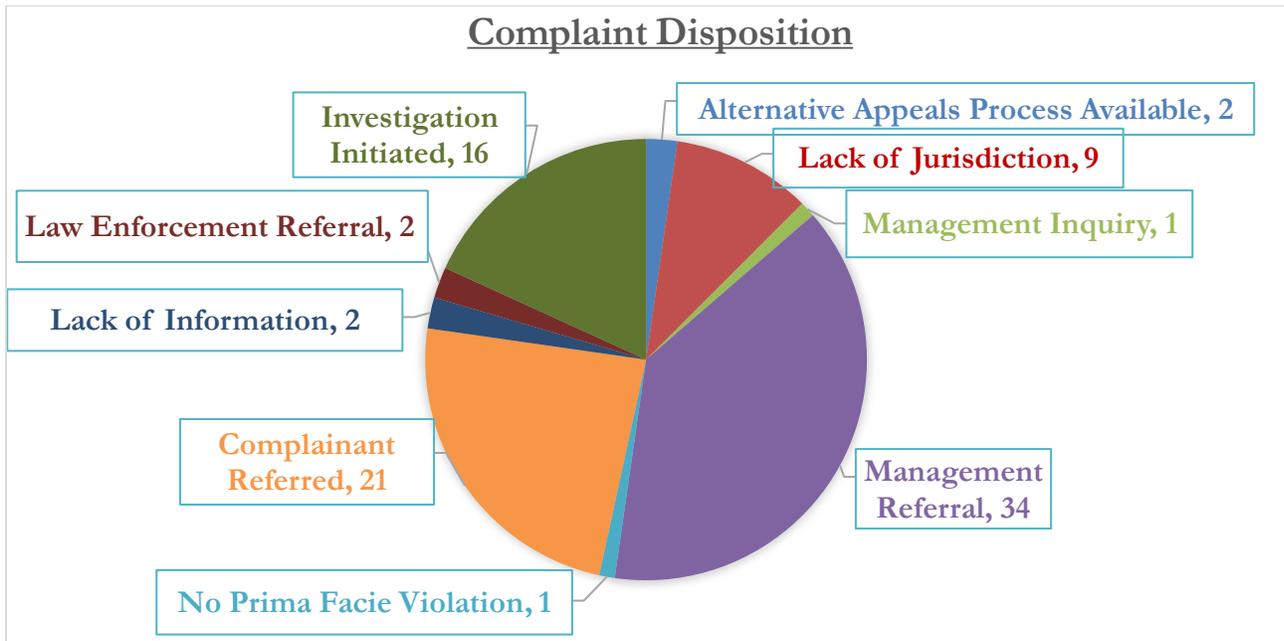
## 2.3: COMPLAINT STATISTICS

The AIG received **eighty-eight (88)** unique whistleblower complaints from July 1, 2025, through December 31, 2025. 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 direct e-mailing and the Online Whistleblower Complaint Form accounting for the most frequently used methods.



The eighty-eight (88) whistleblower complaints received during the second half of 2025 were all timely triaged and resolved in the following ways:

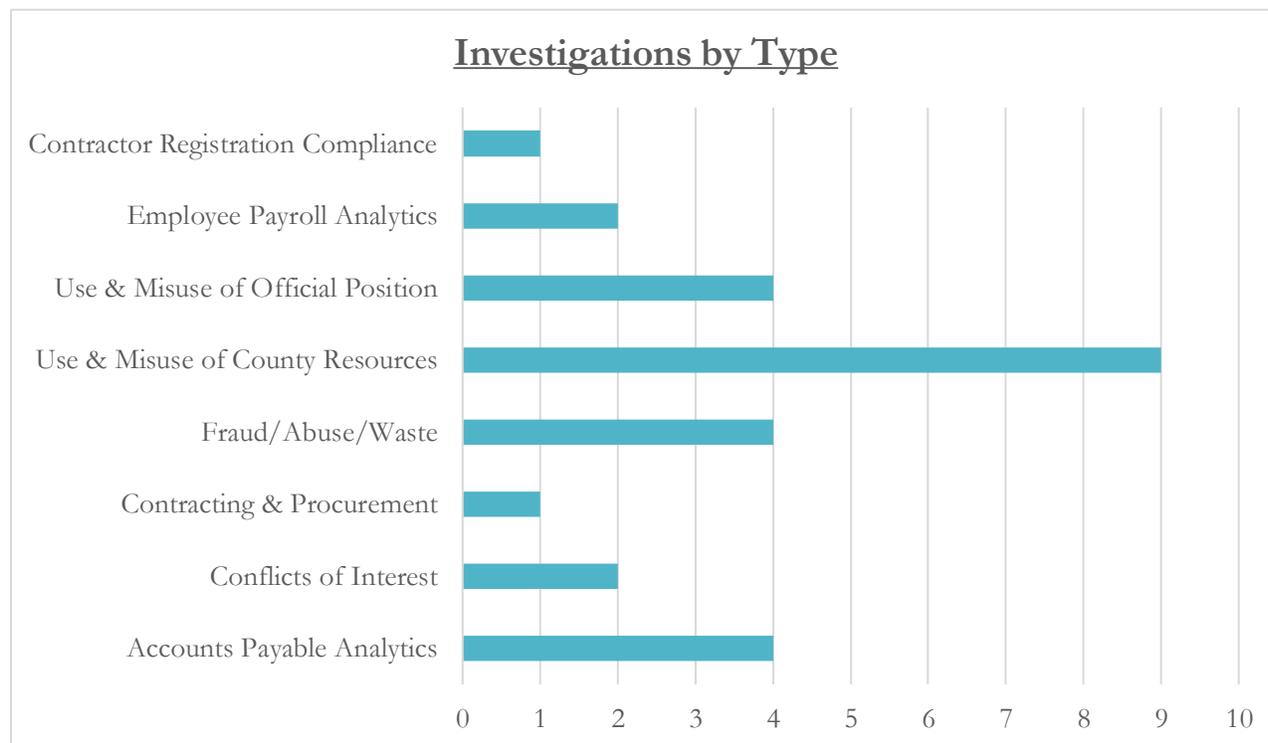


The AIG respects the authority of line supervisors and directors to manage their departments. Therefore, whenever possible and appropriate, complaints alleging personnel issues are referred to departmental management and/or the Department of Human Resources.

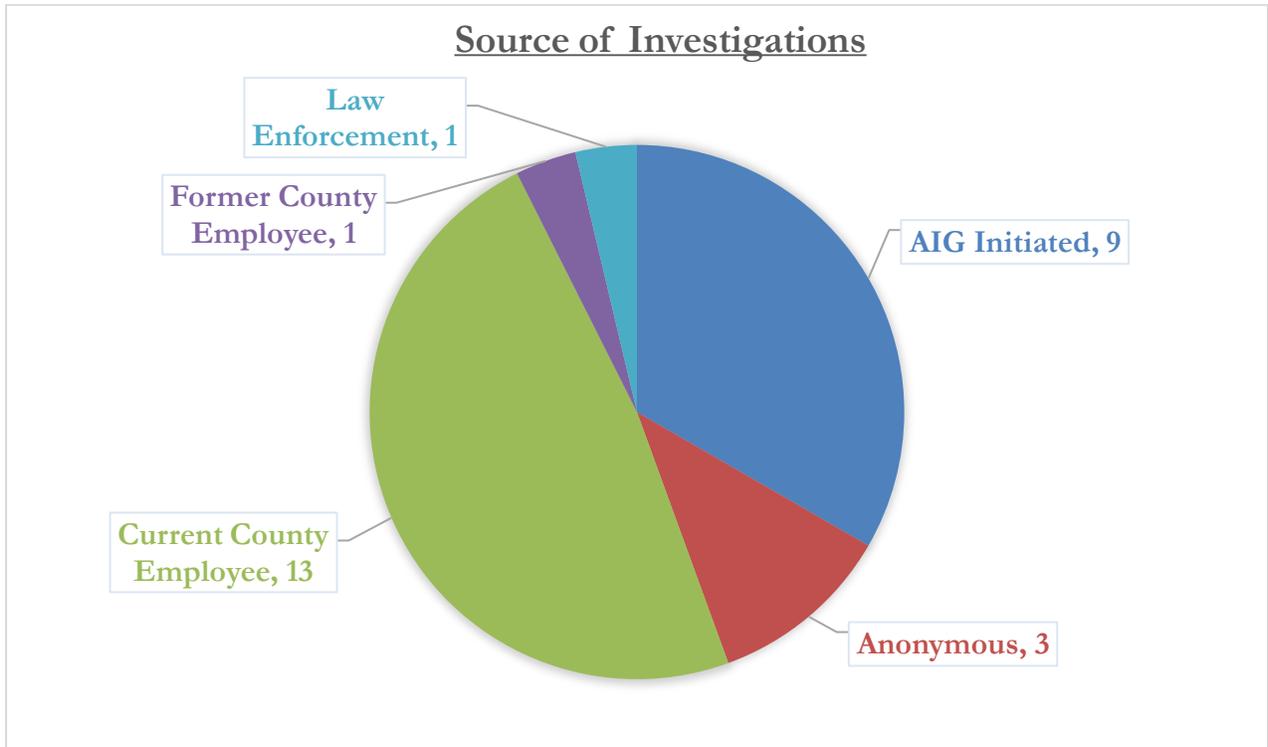
## SECTION 3: INVESTIGATIONS & DATA ANALYTICS

### 3.1: INVESTIGATIONS INITIATED

There were **twenty-seven (27)** investigations initiated during this reporting period. The following is a summary of the nature of those investigations:

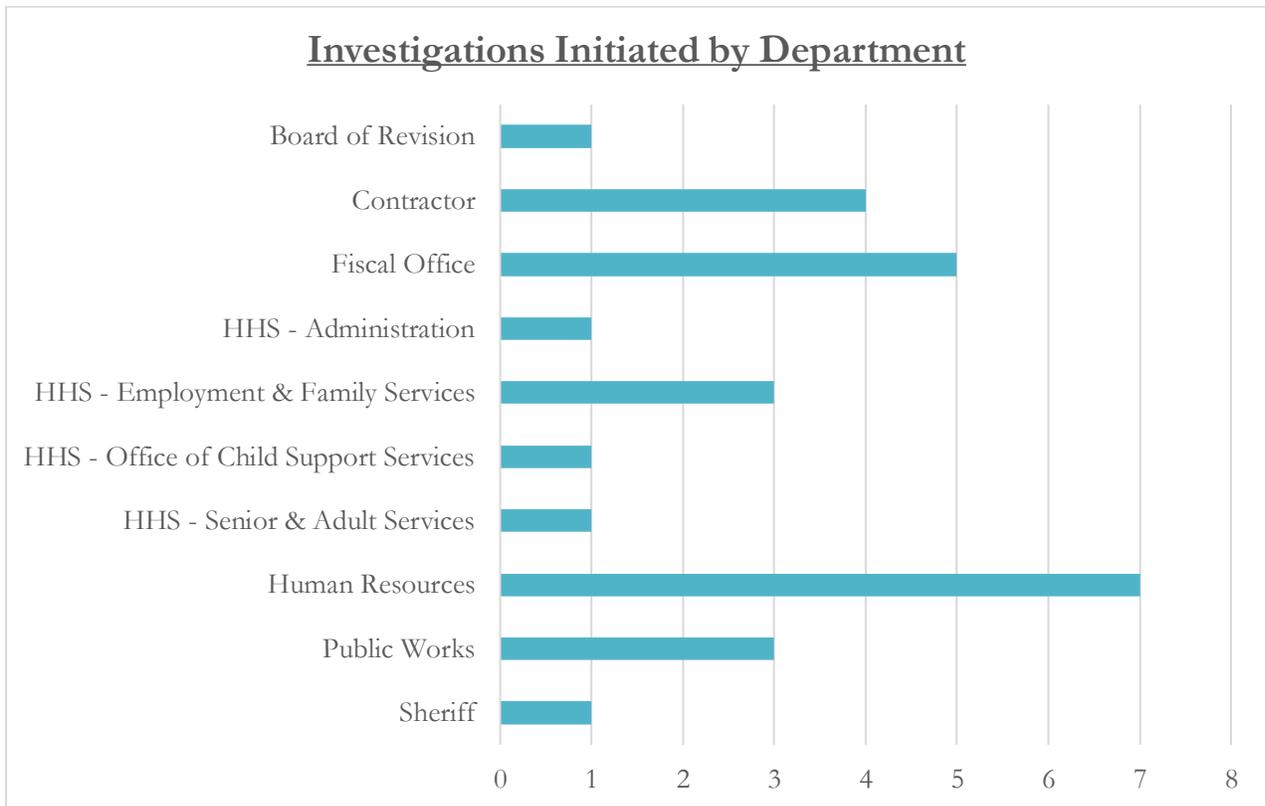


The AIG initiated investigations stemming from a wide range of complaints during this reporting period, with the Use & Misuse of County Resources accounting for the greatest number.



The largest sources of newly initiated investigations were complaints submitted by current County employees, followed by investigations initiated by the AIG.

The twenty-seven (27) initiated investigations were regarding the following departments, or individuals working in those departments:



During this reporting period, the highest number of newly initiated investigations involved the Department of Human Resources, followed by the Fiscal Office.

## 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 based on the findings of 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 a 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.

***Waste Identified***

The investigation revealed reasonable grounds to believe County policies and procedures were insufficient or not followed, resulting in County funds spent improperly or without receiving proper authorization. The resulting investigation report and/or findings may be referred to the County Executive, County Law Department, and/or the Department Director for consideration of corrective action and/or recoupment of funds. The AIG may request a written response from the County Executive and/or the applicable Department Director addressing the issue and identifying any remedial action.

***Consolidated with  
Ongoing Investigation***

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

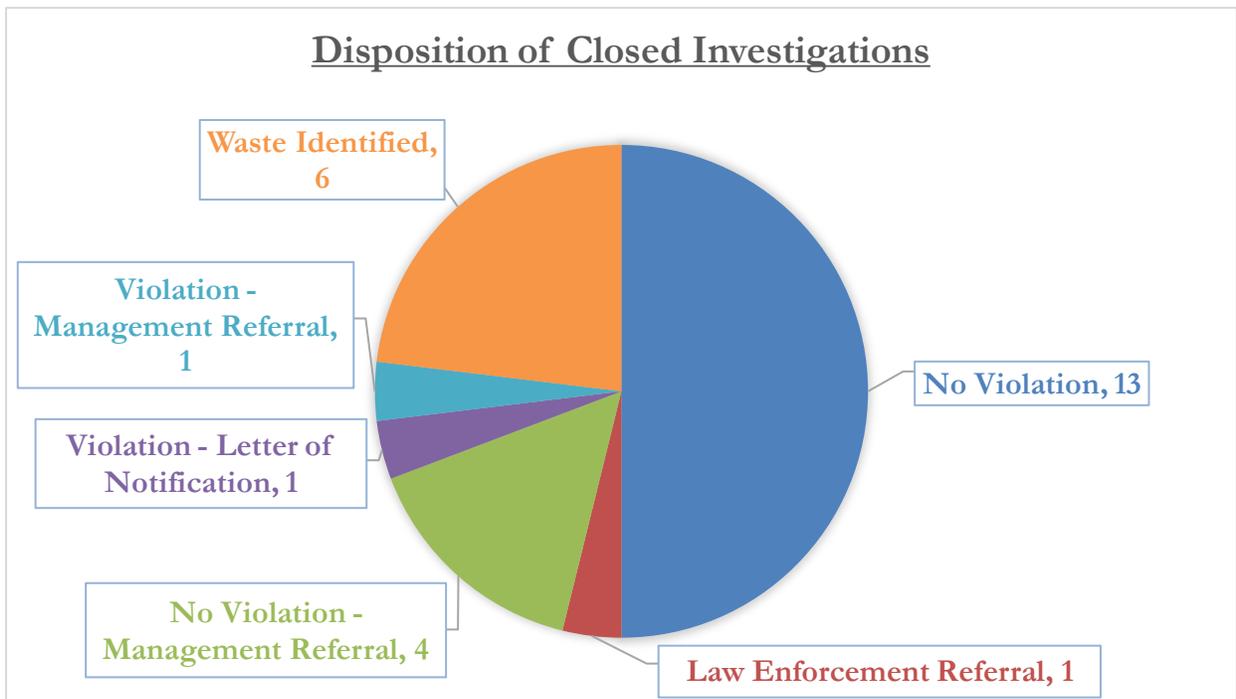
***Referred for Debarment***

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 completed and issued findings on **twenty-six (26)** investigations, which is slightly higher than the historical average.

Below is a summary of the dispositions of those twenty-six (26) completed investigations:



## Challenged Costs / Improper Expenditures

As a result of the investigations completed this half, the AIG identified **\$32,819** in challenged costs/improper expenditures. Since the AIG's inception, it has identified a total of **\$11,873,015** in challenged costs and expenditures as a result of its investigations and reviews.

## Representative Examples of 2025 Investigations

### 24-0043-I – EMPLOYEE TIME THEFT

The AIG received an anonymous complaint that a County employee had not been coming to work for approximately two years and that he planned to collect a paycheck until he was caught, at which time he would retire.

Due to the nature of the employee's position, he did not have a regular workspace to which he consistently reported and instead his workday could be spent at various locations throughout the County to perform his job responsibilities. His ID swipe data revealed he had only swiped his County ID four times over a 15-month period, and he only submitted two mileage reimbursements since 2020. These factors made it difficult to ascertain whether he was reporting to his work locations as required and whether his time worked was accurately stated on his timesheet.

The AIG sought to determine the employee's level of work engagement during his stated work times. The AIG learned that the employee disregarded his department's requirements to track assignments in one system and to record time spent on projects in another, despite explicit instructions from management, which was at a minimum insubordination but more likely an intentional effort to conceal his time theft. His online footprint – which included emails, network activity, and account logins – was unusually minimal and supported the complainant's allegations.

Due to the limited data available, the AIG conducted surveillance of his residence to verify his whereabouts during his stated work times. The employee had no remote work privileges, so any amount of time at his residence during those hours would be evidence of time theft. Upon confirming that the employee was at his residence for two entire workdays for which he claimed to work a total of 13 hours, the AIG contacted the employee to schedule an interview. He called off work the day of the interview and then the next three days, at which time he submitted his notice of retirement to the Department of Human Resources – an outcome that aligns precisely with the allegations in the complaint.

The AIG was unable to quantify the extent of the employee's time theft beyond the 13 hours established from monitoring his residence due to a lack of consistent work location and impediments put in place by the employee – namely, his failure to adhere to management's project and time logging directives. However, because the AIG is confident that the level of actual time theft far exceeds that amount – and because any amount of time theft is a criminal offense – the AIG referred this matter to the appropriate law enforcement agency.

## **25-0003-I – EMPLOYEE MALFEASANCE**

The AIG was notified that money was missing from one of the County's auto title offices. The Fiscal Office Auto Title Division processes titles for motor vehicles and accepts cash as one of its approved forms of payment.

This auto title office was managed by a Branch Manager and an Assistant Manager and had nine title clerks. The Branch Manager and the Assistant Manager were the only two title office employees with keys to the office and the safe combination, and during the pendency of the investigation the Assistant Manager was out of the office on leave. Thus, for the period reviewed, the Branch Manager was the only employee with full access to the safe, and she was additionally the only employee responsible for completing the required daily reports which detail the office's cash on hand, amount for deposit, and any overages or shortages when comparing the cash on hand to the daily transaction totals.

The safe contains a cash box with \$700 for making change and lockable cash bags that contain the starting banks for each clerk, except when they are in use. The starting banks for each title clerk should contain \$50 each and the starting banks for the Branch Manager and Assistant Manager should each contain \$100.

Three cash audits were covertly conducted during the course of approximately one week, each on a different day. For each of those days, the Branch Manager reported nominal (\$0.25 or less) shortages and overages that netted to a \$0.06 shortage, and affirmatively stated that the appropriate amount of cash was on hand for all the cash bags and the cash box.

The audits revealed that, while the cash bags for the active title clerks contained the appropriate \$50, the two cash bags for vacant title clerk positions only contained \$0.35 and \$0. The cash box, which should contain \$700 at all times, contained the following amounts during the audits, respectively: \$298.10; \$252.95; and \$702.95. Additionally, the cash bags for management should have each contained \$100, however for the three audits the bags contained, respectively:

- Branch Manager: \$0; Assistant Manager: \$100, in different denominations
- Branch Manager: \$0; Assistant Manager: \$100, all in singles
- Branch Manager: \$100; Assistant Manager: \$0

The AIG interviewed the Branch Manager while the third cash audit was being conducted. The Branch Manager provided numerous inconsistent statements, including that she never

took money from the cash box or clerk bags to make up for a shortage and that she never used her personal money to make the cash box whole, both of which she later recanted when confronted with the results of the audits. She further stated that she never took the money for personal use and that it was only ever to make the deposits whole – an action that is still contrary to explicit policy – which the AIG notes is highly unlikely due to the amount of money missing compared to the drawer shortages, the detailed policies and procedures regarding how to handle shortages, the timing of the repayment coinciding with payday along with a possible suspicion of this investigation, and the improbability that an employee would choose to use at least \$450 of their own money to account for others' mistakes.

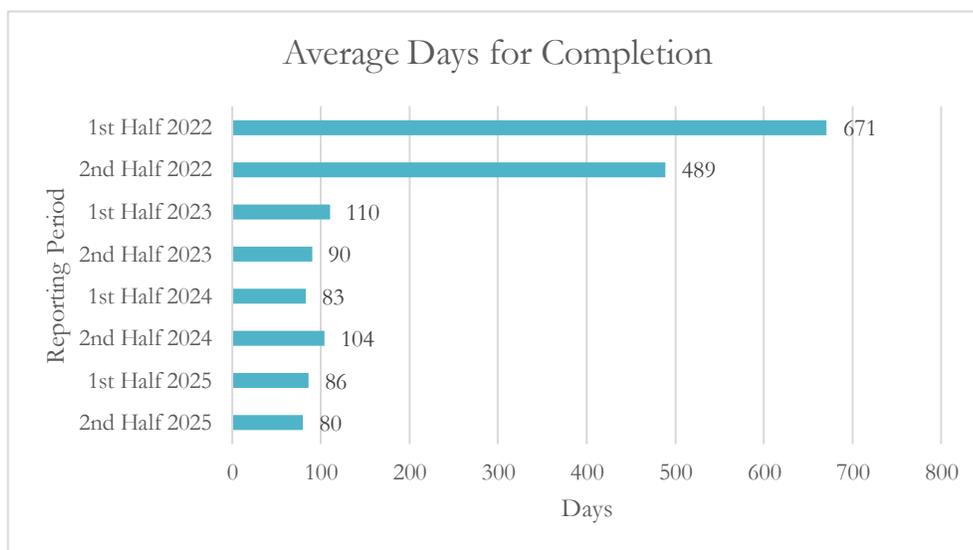
The Branch Manager resigned immediately after the conclusion of the AIG interview, so she was not referred to the Department of Human Resources for discipline. This matter was, however, referred to the appropriate law enforcement agency.

### 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 our agency is also 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 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 complaint<sup>7</sup> to the date we issue the Report of Investigation (“ROI”). This provides a comprehensive picture of how efficient we are in all case stages, including how long it takes to triage the complaint and assign it to an investigator, how effectively AIG management<sup>8</sup> 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.

This half, the AIG completed twenty-six (26) investigations in an average of 80 days.<sup>9</sup> As demonstrated below, this is consistent with the averages over the past three years, and is a marked improvement in the timeliness of the investigations completed in 2022 as we worked through the inherited backlog:



<sup>7</sup> If it is an AIG-initiated investigation, the start date is the date it is initiated in our case management system.

<sup>8</sup> AIG management includes the First Assistant Deputy Inspector General and the Inspector General.

<sup>9</sup> When considering only those investigations stemming from whistleblower complaints, the average was 51 days.



has recouped or appropriately remedied **\$560,031** thus far. The AIG thanks the departments involved for their continued efforts and collaboration.

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. The AIG maintains 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.

### 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.



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 **\$1,018,923<sup>11</sup>** in duplicate payments that were issued, despite the input controls. Of that amount, **\$480,028** in duplicate payments were still outstanding as of the time the respective reports were issued. The below summary provides a breakdown by year:

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<sup>11</sup> This amount includes only those duplicate payments issued by Executive agencies. The AIG additionally identified a total of \$527,706 in duplicate payments issued by non-Executive agencies, bringing the total amount of identified duplicate payments to \$1,546,629. 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.

Year	Total Amount of Duplicate Payments Issued by the County	Amount Refunded Prior to Investigation Completion: Vendor Initiated	Amount Refunded Prior to Investigation Completion: County Initiated	Amount Still Outstanding at Time of AIG Investigation
2020	264,556	246,346	3,672	14,538
2021	384,264	130,149	-	254,115
2022	241,144	95,674	-	145,470
2023	57,993	20,054	3,693	34,246
2024 <sup>12</sup>	70,966	21,254	18,053	31,659
<b>Total</b>	<b>1,018,923</b>	<b>513,477</b>	<b>25,418</b>	<b>480,028</b>

The AIG has verified that of the \$480,028 in outstanding duplicate payments it identified, **\$449,187** has been remedied as of the date of this report.

As part of its Accounts Payable analytics, the AIG reviewed a feature in Infor Lawson that was responsible for the issuance of \$144,415 of the duplicate payments.<sup>13</sup> Upon review, the AIG identified that the feature was additionally responsible for the issuance of **\$630,563** in erroneous payments to County vendors, of which **\$69,869** was outstanding as of the time of the review. Of that amount, **\$30,189** has since been properly returned to the County.

## Employee Payroll Analytics

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



<sup>12</sup> The AIG is currently reviewing 2025.

<sup>13</sup> See AIG Report of Investigation 25-0036-I.

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 through 2023, hundreds of thousands of Executive agency employee payroll records totaling more than \$1,000,000,000 were included in the data population. A total of **\$436,354** in employee overpayments were identified, of which **\$197,827** were outstanding at the time of the respective investigations. The AIG has verified that of the \$197,827 in outstanding employee overpayments, **\$72,455** has been recovered or is otherwise resolved as of the date of this report.

## 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 Section 501.19. Contractor registration is vital to ensuring the County only does business with upstanding 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 registered with the AIG, and then an analysis is conducted to determine whether any identified contractors meet an exemption. Any contractor who does not meet an exemption is then required to register with the AIG.

To date, this analytic has spurred 82 contractors to come into compliance, resulting in an additional **\$8,200** in revenue. The AIG will continue to run this analytic and review the results on a semiannual basis.

## 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 vendor and supplier records, 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

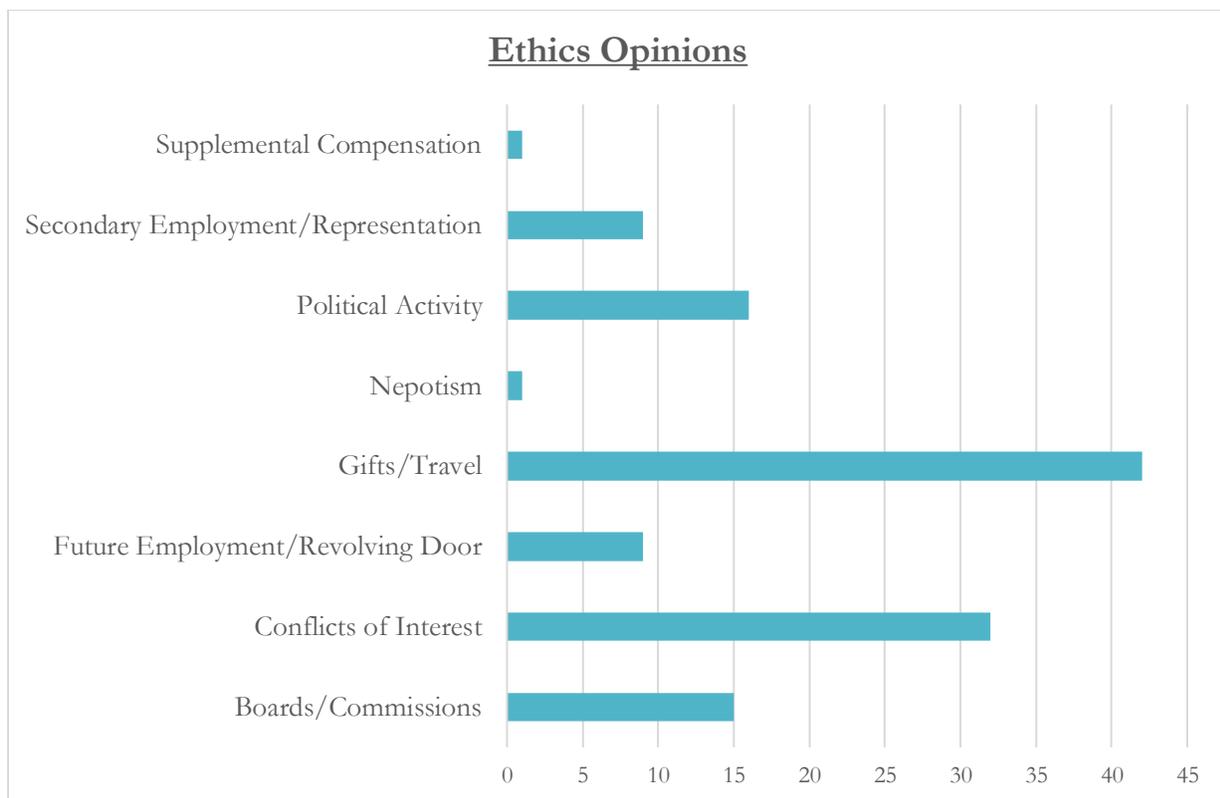
The Cuyahoga County Charter and Code designate the Inspector General as the Chief Ethics Officer for Cuyahoga County. As part of this role, the AIG receives whistleblower complaints alleging violations of the County Ethics Code and conducts investigations of possible ethics violations, as previously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

An essential element in creating and promoting an ethical culture 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

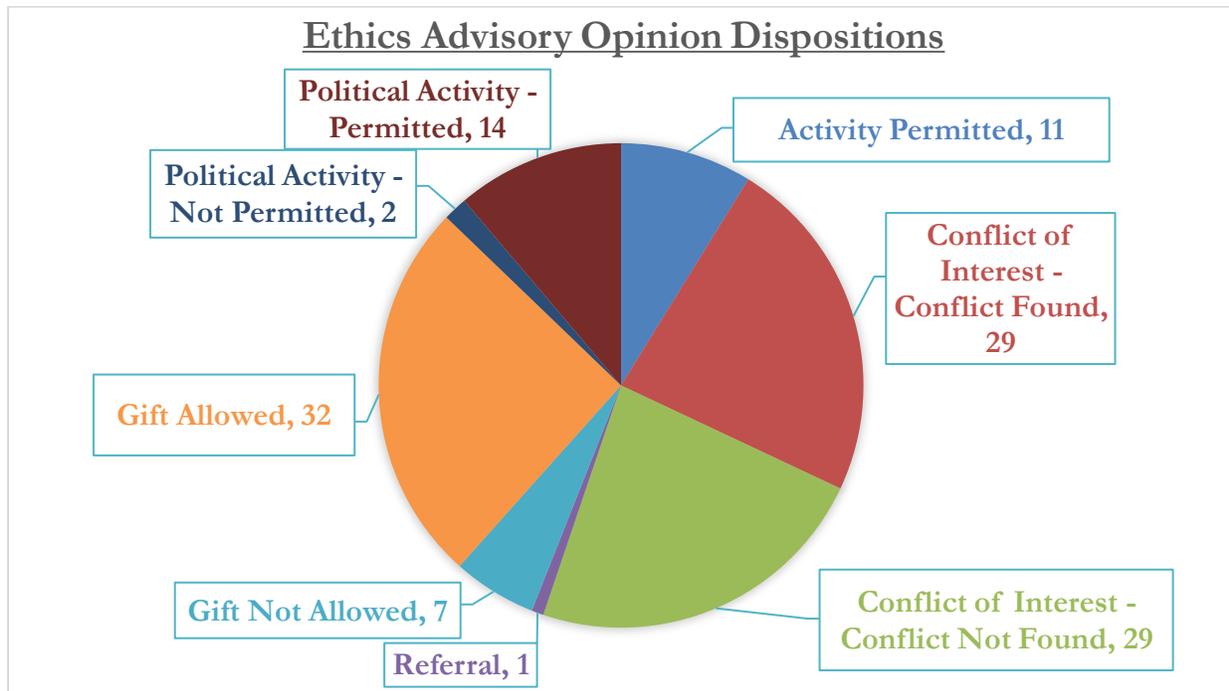
## 4.2: ETHICS ADVISORY OPINIONS

The AIG issued **one hundred twenty-five (125)** Ethics Advisory Opinions during this reporting period, which is more than triple 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 2025, the greatest number of ethics inquiries were related to Gifts/Travel followed by Conflicts of Interest.

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



## Representative Examples of Recent Ethics Advisory Opinions

### POLITICAL ACTIVITY

(25-0216-EI) Inquiry from an employee who wanted to know whether the County Ethics Code prohibited her from donating to the campaigns of candidates for Cuyahoga County Court of Common Pleas judges. The AIG’s opinion was that the employee was not prohibited from donating to those campaigns unless any of the judges were her elected employer or confirming authority. Section 403.11(b) of the County Ethics Code prohibits a County employee from donating to the campaign of their own elected employer or confirming authority, but otherwise she was free to make voluntary contributions to any political party or candidate that she wished.

### GIFTS

(25-0214-EI) An employee contacted the AIG to inquire whether the County Ethics Code prohibited the employee, a Cavs season ticket holder, from randomly choosing a subordinate staff member to take as her guest to a Cavs game, using her tickets. The employee stated that it will cost nothing for the subordinates to participate, and that she would not provide anything besides the ticket, and that everyone who was interested would eventually get a ticket. The AIG’s opinion was that as long as the tickets in question were not meant to thank the employee selected for doing his/her County job (prohibited as supplemental compensation under R.C. 2921.43(A), as incorporated into the County Ethics Code via County Code 403.06), then the County Ethics Code did not prohibit the employee from randomly choosing a subordinate employee and bringing him/her as her guest to a Cavs game.

### CONFLICT OF INTEREST

(25-0215-EI) A County employee reached out to the AIG to inquire whether the County Ethics Code prohibited him from owning stock in companies with which the County has contracts. While Section 403.04(A) of the County Ethics Code states, in pertinent part, that “Whenever a matter involving the exercise of discretion comes before an . . . employee . . . and the individual knows or has reason to know the disposition of the matter could result in a direct financial or material benefit to . . . any private organization in which he or she has an interest, the individual shall disclose the nature of the interest to the public in an open meeting or in writing to the Inspector General, and shall recuse themselves as required by paragraph (C) and the Ohio Revised Code,” an employee with a small amount of stock in a company is generally not considered to have an “interest” in that company under the Ethics Code. The County Ethics Code states that “an individual is deemed to have an interest in any private

organization when he or she, his or her spouse, or a member of his or her household, is an owner, partner, member, director, officer, employee, or owns or controls more than 5% of an organization's outstanding stock . . ." Section 402.01(I). Accordingly, unless an employee owns more than 5% of an organization's stock, that employee would likely not have a conflict of interest under the County Ethics Code such that recusal or other restrictions under the ethics laws would be necessary.

### **POLITICAL ACTIVITY**

(25-0221-EI) The AIG was asked whether a classified employee could serve as the secretary of her local Democratic Party organization. The AIG determined that the County Ethics Code prohibits a classified employee from serving as the secretary of a partisan political organization. R.C. 124.57 – as incorporated into the County Ethics Code via Section 403.13 – prohibits classified employees from engaging in certain political activity. Administrative Code Chapter 123: 1-46-02(C)(5) explicitly prohibits "[s]ervice in an elected or appointed office in any partisan political organization." A local Democratic Party organization is clearly partisan, and therefore she was prohibited from serving as secretary.

### **SECONDARY EMPLOYMENT**

(25-0212-EI) An employee contacted the AIG to inquire whether the County Ethics Code required him to file a secondary employment disclosure regarding his rental property income. The AIG informed the employee that he was required to disclose such income. Section 403.08 of the County Ethics Code requires that County employees file a secondary employment disclosure regarding (in pertinent part), "any . . . private business activity outside the . . . employee's primary status with the County that results in gross income required to be reported by the United States Internal Revenue Service . . ." While there are a few exceptions, income from a rental property is not one of them.

## 4.3: ETHICS DISCLOSURES

### Secondary Employment & Private Business Activity Disclosures

The County Ethics 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 compensatory/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 or compensation for providing services to his/her secondary employer if those services are provided as part of a contract with the County, or if the services

are rendered on projects that he/she has recommended in his/her official County capacity;

- Participating in decisions or making recommendations regarding competitors to his/her private business interests;
- Representing a client (including his/her secondary employer) before any public agency on any matter in which he/she personally participated in his/her County role; and
- Disclosing or using confidential information obtained in the course of performing the employee's County duties.

## Nepotism & Conflict-of-Interest Disclosures

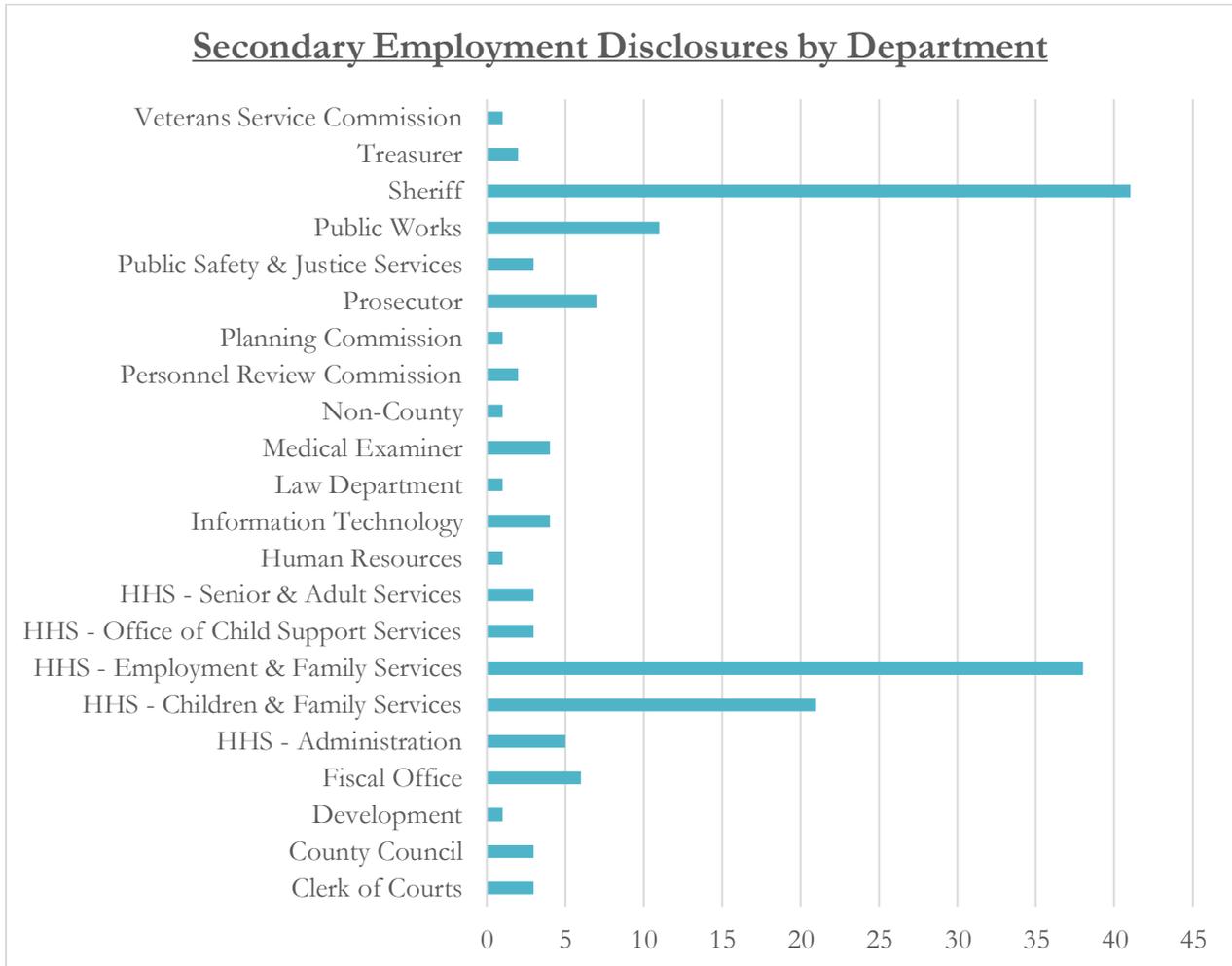
The County Ethics Code addresses nepotism in Section 403.05, which prohibits elected officials, employees, and board members from participating in decisions “to appoint, hire, promote, discipline, or discharge a relative for any position of the County.” Those same public employees are also prohibited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

County Code Sections 403.04(A) through (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 encouraged to disclose relatives and any private business interests and associates involved with any matter before the County to the AIG.

## Disclosure Statistics

This semiannual period, the AIG opined on **one hundred sixty-two (162)** inquiries regarding secondary employment. Those secondary employment disclosures were filed by individuals in the following departments:



Additionally, the AIG received and reviewed **fourteen (14)** Nepotism/Conflict-of-Interest disclosures during this reporting cycle.

## SECTION 5: CONTRACTORS & LOBBYISTS

### 5.1: CONTRACTOR & LOBBYIST REGISTRATION

Pursuant to County Code Section 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.<sup>14</sup> “Contractor” is defined broadly in 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 Section 405.01, all lobbyists must register with the AIG in the same manner as contractors. Lobbyists must additionally 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, 2025, there were **two thousand, one hundred thirty-one (2,131)** contractors and **thirteen (13)** lobbyists registered with the AIG. The AIG received **two hundred twenty-two (222)** new contractor registrations in the second half of 2025. Approximately four hundred fifty-three (453) registrations will expire in the next year.

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

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<sup>14</sup> See <https://cuyahogacounty.gov/inspector-general/contractors-lobbyists/contractor-exemption-listing>.

## 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 principal(s) 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 issue(s) may result in the AIG initiating debarment proceedings. As a result of this process, many contractors are now on payment plans to address delinquent 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 in searching for unresolved tax issues. During this reporting period, the enhanced review resulted in the identification of **\$1,072,051** in uncollected delinquent property taxes and tax liens owed by contractors. To date, the AIG has identified **\$10,176,116** in unpaid taxes owed by County contractors.

## 5.3: DEBARMENT

### Debarment Law

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 high 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 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.

Chapter 505 directs that, during the debarment period or a 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.

### Debarment Matters

The AIG may initiate a debarment matter based upon a whistleblower complaint, information identified through a contractor background check, or if the AIG otherwise learns of a contractor’s alleged conduct that may be in violation of the County’s Debarment Law.

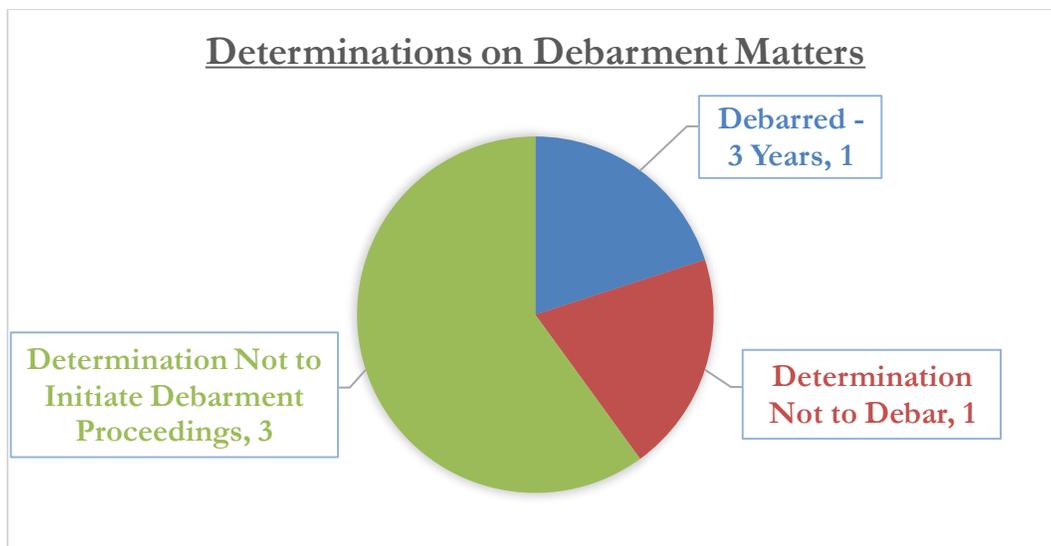
If the AIG reviews the debarment matter and decides that there are insufficient grounds to initiate formal debarment proceedings, then the matter is closed as “Determination Not to Initiate Debarment Proceedings.” For example, if the AIG initiates a debarment matter due to delinquent County property 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.”

In cases where the AIG determines that sufficient grounds for debarment exist, or the contractor has not sufficiently responded to initial outreach by the AIG or rectified the issue, the AIG initiates the formal debarment process by sending the contractor a Notice of Potential Debarment. The Notice of Potential Debarment 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 it should not be debarred.

After reviewing all the evidence, the AIG decides whether to debar the contractor. If the AIG determines that debarment is not warranted, a written notice of the decision is issued to the contractor and the matter is closed as “Determination Not to Debar.” If the AIG decides to debar the contractor, a Notice of Debarment is issued to inform the contractor of the details of the debarment as well as the right to appeal the decision to the Debarment Review Board<sup>15</sup> within thirty (30) days.

During this reporting period, the AIG initiated **three (3)** debarment matters. The AIG made final determinations on **five (5)** debarment matters, as depicted below.



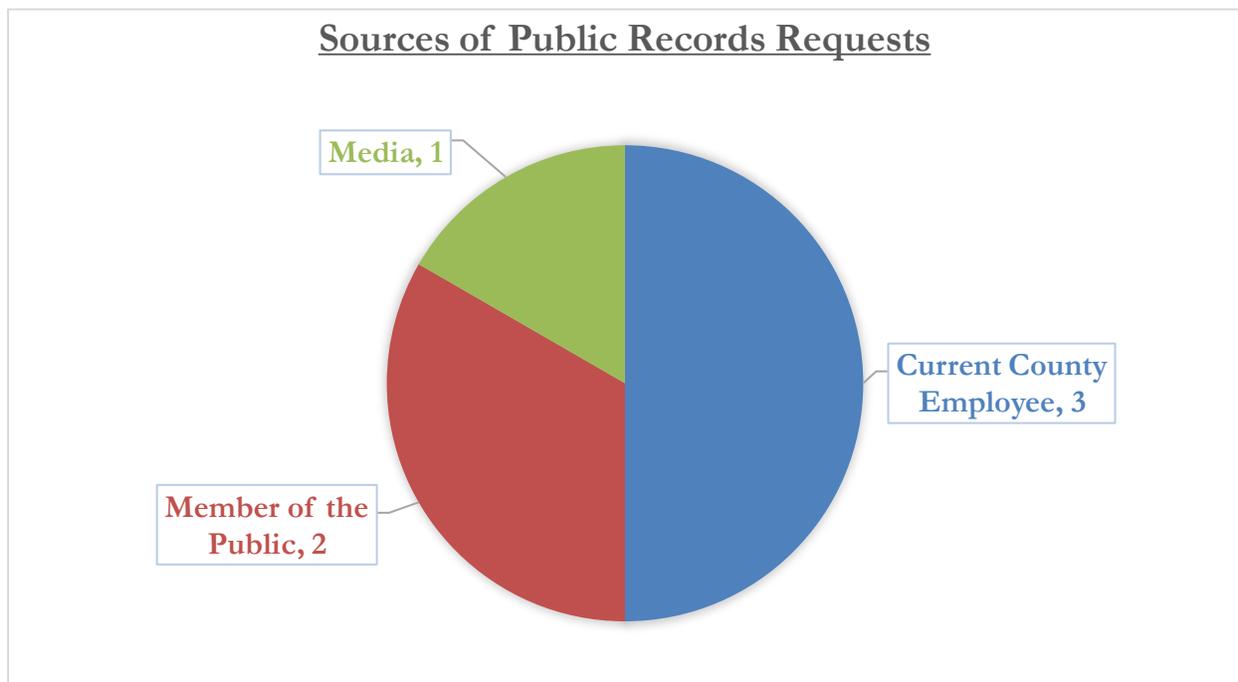
<sup>15</sup> The Debarment Review Board presently has four (4) appointed board members. Should a debarred contractor appeal its debarment to the Debarment Review Board, a quorum could exist for purposes of hearing the appeal.

## SECTION 6: OUTREACH

### 6.1: PUBLIC RECORDS REQUESTS

Under Ohio’s Public Records laws, all final Reports of Investigation are public record, subject to any necessary redaction. The AIG takes all necessary precautions to prevent the release of protected information.

During this reporting period, the AIG processed **six (6)** public records requests. The requests were made from various sources, as shown below.



## 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 component to achieving this standard is ensuring that all County officials have a thorough understanding of the County Ethics Code. To that 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 annually reviews and makes necessary updates to its virtual ethics training program for new and existing County officials. The annual 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 recently reviewed and made significant updates to the Plain Language Ethics Guide to provide a comprehensive and easy-to-follow resource for County officials and contractors. Additionally, the AIG began sending its series of Ethics Explained emails that each provide brief guidance on ethics issues frequently encountered by County officials. These emails contain concise and accessible information to help employees better understand their ethics obligations and to keep employees engaged with ethics year-round.

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

### Association of Inspectors General Annual Training Presentation

The Association of Inspectors General is a nonprofit and nonpartisan organization that supports independent inspector general offices in their fight to combat government waste, fraud and abuse. The Association represents thousands of members working in hundreds of inspector general offices across the United States and internationally, including the Cuyahoga County Agency of Inspector General.

Each year, the Association hosts an annual training conference for participants to advance their knowledge and skills. The conference features dynamic programming and engaging breakout sessions. The AIG’s Data Analytics Program Manager, Kim Seeley, was a presenter at the conference for one of the breakout sessions entitled: “Local Government: Data Analytics Case Studies.”

In the presentation, attendees saw examples of data analysis techniques that have resulted in the identification of waste in County operations. Seeley presented various examples of how waste has been identified in County operations using data analytics, including:

- Duplicate payments to vendors
- Payments issued to unintended vendors
- Employee payroll overpayments and other payroll anomalies

Additionally, the session presented how the AIG’s data analytics function is structured and how it has changed since its inception.



### Law Student Externship Program

In May 2025, the AIG welcomed Michael Walko, a law student from Case Western Reserve University, to participate in an externship through the summer of 2025. The externship allowed Michael to learn about the operations of the AIG, the County’s overall system of

government, and the intricacies and application of our Ethics Code while receiving credit hours toward the completion of his legal education.

Though the AIG is a non-traditional path with which to use one's law degree, it affords many practical tools and valuable experiences for students' legal studies and future careers. The externship enables the law student to: participate in debarment matters involving County contractors, which includes application of the County's Debarment Law; draft ethics opinions in response to various ethics inquiries received by the AIG, requiring issue spotting, identification of relevant facts, and interpretation of ethics laws; intake complaints; utilize e-Discovery software; and be involved in various aspects of investigations, including formalizing case plans, gathering evidence, preparing interview questions, and drafting the final report.

## 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”).<sup>16</sup> 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 are 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.<sup>17</sup> 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.<sup>18</sup>

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 cooperate with the County’s Personnel Review Commission.<sup>19</sup> The Inspector General shall not interfere with the authority of the Personnel Review Commission to ensure

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<sup>16</sup> The AIG Ordinance was amended effective June 27, 2012 (Ordinance No. O2012-0008).

<sup>17</sup> County Code, Section 204.01 (B)(3), formerly Section 2(c) of the AIG Ordinance.

<sup>18</sup> County Code, Section 204.01 (B)(2), formerly Section 2(b) of the AIG Ordinance.

<sup>19</sup> The name Human Resource Commission was changed to Personnel Review Commission via a Charter change and approved by County voters in 2013, <https://cuyahogacounty.gov/code/charter>.

“compliance with ethics resolutions or ordinances as passed by the Council” under Section 9.02(3) of the Cuyahoga Charter.<sup>20</sup>

- 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 submissions 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 submissions received by it shall be considered part of the Inspector General’s investigative files.<sup>21</sup>
- 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.<sup>22</sup>
- 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.<sup>23</sup>
- 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.<sup>24</sup>
- The Inspector General shall prepare and publish on its website semi-annual reports (the first of which will cover the period January 1<sup>st</sup> – June 30<sup>th</sup> and will be due in July and the second of which will cover the period July 1<sup>st</sup> – December 31<sup>st</sup> 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

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<sup>20</sup> County Code, Section 204.01(B)(3)(a), formerly Section 2(c)(i) of the AIG Ordinance.

<sup>21</sup> County Code, Section 204.01(B)(3)(b), formerly Section 2(c)(ii) of the AIG Ordinance.

<sup>22</sup> County Code, Section 204.01(B)(3)(c), formerly Section 2(c)(iii) of the AIG Ordinance.

<sup>23</sup> County Code, Section 204.01(B)(3)(d), formerly Section 2(c)(iv) of the AIG Ordinance.

<sup>24</sup> County Code, Section 204.01(B)(3)(e), formerly Section 2(c)(v) of the AIG Ordinance.

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.<sup>25</sup>

- 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.<sup>26</sup>

In conducting its duties, the AIG is required to avoid interfering in any ongoing outside criminal, civil or administrative investigation/prosecution.<sup>27</sup> The AIG is also required to develop internal policies and procedures that ensure an investigation subject's constitutional rights are protected.<sup>28</sup>

The Inspector General can only be removed from office for cause by resolution receiving the affirmative vote of at least eight members of County Council.<sup>29</sup>

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<sup>25</sup> County Code, Section 204.01 (B)(3)(f), formerly Section 2(c)(vi) of the AIG Ordinance.

<sup>26</sup> County Code, Section 204.01 (B)(4)(d), formerly Section 2(d)(iv) of the AIG Ordinance.

<sup>27</sup> County Code, Section 204.01 (B)(4)(a), formerly Section 2(d)(i) of the AIG Ordinance.

<sup>28</sup> County Code, Section 204.01 (B)(4)(b), formerly Section 2(d)(ii) of the AIG Ordinance.

<sup>29</sup> Cuyahoga County Charter, Article XV, Section 15.01(5), as cited in County Code, Section 204.01(D).

## B. THE 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.<sup>30</sup> 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 Censure when the respondent intentionally or knowingly committed a major violation 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

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<sup>30</sup> 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).

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 for 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.<sup>31</sup>
- The Inspector General shall receive allegations of non-criminal whistleblower complaints.<sup>32</sup>

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<sup>31</sup> County Code, Section 403.09(B), formerly Article 7, Section 16(D) of the Ethics Ordinance.

<sup>32</sup> County Code, Section 406.01(B), formerly Article 7, Section 17(B) of the Ethics Ordinance.

- 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.<sup>33</sup>
- The Inspector General or the Department of Law may receive and rule on conflict-of-interest disclosures for employees.<sup>34</sup>
- The Inspector General must review and respond to secondary employment disclosures.<sup>35</sup>
- The Inspector General may review board/commission appointments by the County for compatibility.<sup>36</sup>
- The Inspector General shall obtain financial disclosure statements from certain County officials and employees.<sup>37</sup>
- The Inspector General must create and maintain a County lobbyist registry.<sup>38</sup>
- The Inspector General must create and maintain a County contractor registry.<sup>39</sup>

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<sup>33</sup> County Code, Section 406.01(A), formerly Article 7, Section 18(A) of the Ethics Ordinance.

<sup>34</sup> County Code, Section 403.04 (F), formerly Article 7, Section 23 of the Ethics Ordinance.

<sup>35</sup> County Code, Section 403.08 (D), formerly Article 7, Section 26 of the Ethics Ordinance.

<sup>36</sup> County Code, Section 403.04 (E) and 407.01(L), formerly Article 7, Section 27 of the Ethics Ordinance.

<sup>37</sup> County Code, Sections 403.07 and 407.01(I), formerly Article 7, Sections 29 and 31 of the Ethics Ordinance.

<sup>38</sup> County Code, Section 405.01 (A), formerly Article 7, Section 32 of the Ethics Ordinance.

<sup>39</sup> County Code, Section 501.19 (B), formerly Article 7, Section 34 of the Ethics Ordinance.

## 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 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 AIG

*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 is not vested with the 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.<sup>40</sup> 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, 2028. Each subsequent Inspector General shall be appointed or reappointed for the term commencing on January 1, 2029, 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.

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.

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<sup>40</sup> County Code, Section 204.01(C)(2), formerly Section 3(b) of the AIG Ordinance.

## 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, 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/>
- Email the Inspector General email account at [inspectorgeneral@cuyahogacounty.gov](mailto:inspectorgeneral@cuyahogacounty.gov)
- Write or walk in to the Agency of Inspector General, 2079 E. 9<sup>th</sup> Street, Sixth Floor, Cleveland, Ohio 44115
- Call the Agency of Inspector General Whistleblower Hotline at 216-698-2999, the AIG Main Line at 216-698-2101, or a staff member directly
- Report to a supervisor or to the Department of Human Resources
- There is no wrong way!