



OHIO AUDITOR OF STATE
KEITH FABER



**CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO
ATHENS COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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Corrections Commission of Southeastern Ohio
Athens County
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To the Members of the Board and Warden:

Background

The Auditor of State, Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Corrections Commission of Southeastern Ohio (the Commission) predicated on the former Fiscal Officer's questionable leave accruals during the Commission's 2018-2019 financial audit.

The investigation began on February 26, 2020, after SIU was contacted by Julian & Grube to discuss a potential fraud brought to their attention during the financial audit. Due to the attention surrounding the City of Nelsonville special audit, the Commission's Warden had asked his Executive Assistant to conduct a review of payroll records for the facility. The Executive Assistant identified some "irregularities" with former Fiscal Officer, Jacquelyn (Brandi) Sanders' leave accruals. It was alleged Ms. Sanders took sick or vacation leave, but did not properly deduct the leave hours from her balance. Therefore, the leave balances carried on the Commission's records were overstated for Ms. Sanders. The Executive Assistant did not identify the same discrepancies for other Commission employees. The Warden asked Julian & Grube to review leave usage for Commission employees, especially Ms. Sanders.

After the information obtained from Julian & Grube and preliminary examination of Commission payroll records was considered, a special audit was declared by the Auditor of State.

This engagement was conducted in accordance with the [Auditor of State Special Investigations Unit, Quality Standards](#).

Suspect

Jacquelyn (Brandi) Sanders was hired by the Commission on October 11, 2011 as the Fiscal Officer. On March 30, 2020, Ms. Sanders was placed on administrative leave and was terminated on May 4, 2020.

Scheme

As the Fiscal Officer, Ms. Sanders was responsible for entering Commission employee timesheet data into the CMI payroll system. The CMI system was set up for leave to automatically accrue based on data inputs and leave usage to be deducted based on timesheet information entered by Ms. Sanders. No other Commission employee had access to the CMI system to enter or review payroll and leave information. Reconciliations were not completed after payroll processing to ensure amounts were paid properly or that leave balances were accurate.

We examined Ms. Sanders' timesheets and leave request forms for the period January 1, 2018 through May 4, 2020. We compared SIU calculated leave balances to the balances according to Commission records.

On two occasions, Ms. Sanders used sick leave, but did not enter the usage into the CMI system (total of 21 hours). On one occasion, Ms. Sanders added 50 hours of sick leave to her balance without an explanation or approval. On six occasions, Ms. Sanders used vacation leave, but did not enter the usage into the CMI system (total of 52 hours). As a result, Ms. Sanders' sick leave and vacation leave balances were overstated by 71 hours and 52 hours, respectively, for a total overstatement of 123 hours.

The issue with Ms. Sanders' leave balances was discovered prior to Ms. Sanders' severance payout, which would have included the overstated hours, and therefore the Commission did not suffer a monetary loss.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Brandi Sanders misappropriated leave accruals for herself over a span of two years. However, we confirmed the severance payout properly deducted the overstated leave hours and therefore no finding for recovery will be issued.

Prosecution

At the conclusion of the special audit and investigation, a prosecution packet was presented to the Athens County Prosecutor.

On December 19, 2022, Jacquelyn Sanders agreed to a Bill of Information of one count of Tampering with Records.

On January 5, 2023, Ms. Sanders entered a negotiated plea of guilty to one count of Tampering with Records, in violation of Ohio Rev. Code § 2913.42(A)(1), a misdemeanor of the first degree, in Athens County Common Pleas Court Case No. 2022 CR 0559.

The Honorable Judge Lang sentenced Ms. Sanders to two years' probation (180 days jail and \$1,000 fine were suspended upon successful completion of probation).

The exit conference was waived by the Commission; however, the Board and Management were given five business days to respond to this special audit report. A response was not received by the Corrections Commission of Southeastern Ohio.



Keith Faber
Auditor of State
Columbus, Ohio

February 6, 2023

OHIO AUDITOR OF STATE KEITH FABER



CORRECTIONS COMMISSION OF SOUTHEASTERN OHIO SPECIAL AUDIT

ATHENS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 3/7/2023

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This report is a matter of public record and is available online at
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