



OHIO AUDITOR OF STATE
KEITH FABER



**PAR EXCELLENCE ACADEMY
LICKING COUNTY**

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Licking County
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To the Superintendent, Board Members, and Treasurer:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of Par Excellence Academy (the Academy) predicated on possible misuse of Academy credit and PEX cards by the Academy's Director of Operations.

The investigation began in March 2017, after SIU received a complaint that alleged Richard Volzke, Director of Operations for the Academy, was given access to Academy credit and PEX cards even though he was convicted of embezzlement from a private company prior to being hired by the Academy. The complainant stated Mr. Volzke's Academy credit card frequently carried a high balance, believed Mr. Volzke made excessive purchases and used Academy funds inefficiently.

After the information obtained from interviews and preliminary examination of the Academy's credit card and PEX card records were 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](#).

Suspects

Mr. Volzke was hired by the Academy in June 2016 as the Director of Operations. He submitted his resignation in February 2020, effective March 13, 2020.

Schemes

As Director of Operations, Mr. Volzke assisted in the maintenance of the school building and made purchases of supplies and materials for the Academy. There was limited oversight of his purchases.

We examined credit card and PEX card records from July 1, 2017, through April 17, 2020 (Period). Additionally, we reviewed Mr. Volzke's severance agreement, specifically the leave payouts upon his termination.

Non-Payroll Disbursements

We examined 125 non-payroll disbursements comprised of 706 transactions totaling \$252,712.84, and identified the following:

- One duplicate transaction totaling \$277.66. Mr. Volzke provided a copy of a receipt and sought reimbursement indicating the purchase was made with personal funds. However, the Academy's credit card was charged for the purchase.
- Three transactions for personal purchases for Mr. Volzke totaling \$598.34. Personal purchases included CPAP machine accessories and equipment (i.e. for people with sleep apnea) and other miscellaneous items. Some of these personal purchases were shipped to what appeared to be Mr. Volzke's personal residence.

- Sixteen transactions totaling \$43,539.62 were either unsupported, the purpose could not be determined, or based on the supporting documentation maintained, the purchase did not serve an Academy purpose.
- Thirty interest charges, late fees and over limit fees totaling \$2,881.03 related to the Academy's credit card.

PEX Card Disbursements

We examined 638 transactions from Mr. Volzke's PEX card totaling \$66,998.64. The card operated similarly to a debit card, where funds were placed on the card and the card could then be used to make purchases. Of the 638 PEX card transactions, one purchase at a LEGO store used Mr. Volzke's personal rewards card and earned \$150.00 in rewards. These rewards were not turned over to the Academy. Seventy-one PEX card transactions totaling \$6,498.62 were either unsupported, the purpose could not be determined, or based on the supporting documentation maintained, the purchase did not serve an Academy purpose (ex. food purchases exceeding the Academy's meal allowance and other miscellaneous items).

Sick Leave Payouts

During our review of Mr. Volzke's severance agreement, we identified accrued but unused sick leave was paid to Mr. Volzke subsequent to his resignation totaling \$3,530.00. Superintendent Gisele James signed the severance agreement on behalf of the Academy. The payment violates the Academy's policies regarding sick leave payments upon termination.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Richard Volzke illegally expended Academy funds over a span of almost three years.

We issued \$57,475.27 in findings for recovery for public money illegally expended during the Period.

The full details of the findings for recovery are located in the Appendix.

Prosecution

At the conclusion of the special audit and investigation, the special audit results were reviewed by an Auditor of State Attorney, who determined there was insufficient evidence to meet the standards for recommending criminal charges.

On October 16, 2025, we held an exit conference with the following individual representing the Academy:

Rebecca Vogler, Charter School Sponsor

The Sponsor and the Academy were informed they had five business days to respond to this special audit report. A response was not received.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 3, 2025



APPENDIX
SCHEDULE OF FINDINGS FOR RECOVERY

APPENDIX

FINDINGS FOR RECOVERY

Non-Payroll Disbursements

Ohio Rev. Code § 3314.52(F), states “The use of a credit card account for expenses beyond those authorized by the governing authority constitutes misuse of a credit card account.”

The Academy’s **Use of Credit Cards Policy** states, in part, credit cards shall be used only in connection with Board-approved or school-related activities and only those types of expenses which are for the benefit of the school and serve a valid and proper public purpose shall be paid by credit card. Under no circumstances shall credit cards be used for personal purchases.

Due to a lack of monitoring by the Academy Board and management to ensure compliance with policies, Mr. Volzke used the Academy’s credit card 50 times in violation of the Academy’s policy for transactions totaling \$47,296.65. Violation examples include, but are not limited to a duplicate transaction, personal purchases, unsupported purchases, and interest and late fees.

PEX Card Disbursements

The Academy’s **PEX Cards Policy** states, in part, the PEX card *may* be used for travel expenses, conference registration fees, school materials, small equipment purchases less than \$500, and supplies. The PEX card *may not* be used for personal use, items not covered by the previous categories, or for non-Academy use. Anyone who has inappropriately used the PEX card will be required to reimburse the Academy for all costs associated with such improper use. All receipts and PEX card slips are to be retained for audit purposes. Finally, any benefits derived from the use of the PEX card will be the property of the Academy.

Due to a lack of monitoring by the Academy Board and management to ensure compliance with policies, Mr. Volzke used the Academy’s PEX card 72 times in violation of the Academy’s policy for transactions totaling \$6,648.62. Violation examples include, but are not limited to unsupported purchases, purchases exceeding allowable amounts (meals while in travel status), and rewards earned on a personal reward card not turned over to the Academy. Per the Academy’s policies, Mr. Volzke was required to reimburse the Academy for the costs associated with these 72 improper PEX card transactions.

Sick Leave Payout

The **Separation of Employment** section of the Academy’s Employee Handbook states, in part, “Upon separation, any accrued but unused...sick leave...will be forfeited.”

Due to a lack of knowledge of Board policies and limited monitoring by the Board, accrued but unused sick leave was paid to Mr. Volzke via a separation agreement executed by Superintendent Gisele James without formal Board approval and in violation of clearly established Academy policies, subsequent to his resignation totaling \$3,530.00.

Findings for Recovery Conclusion

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internat'l. Preparatory School*, 128 Ohio St.3d 50 (2010). Superintendent Gisele James signed/executed the separation agreement with Mr. Volzke on behalf of the Academy allowing Mr. Volzke to be paid accrued but unused sick leave in clear violation of established Academy policies. As a result, Ms. James will be jointly and severally liable for any improper sick leave payments made under the separation agreement she signed/executed.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding for Recovery for public monies illegally expended is hereby issued against Richard Volzke in the amount of \$57,475.27, and against Gisele James, jointly and severally, in the amount of \$3,530.00 and in favor of Par Excellence Academy.

OHIO AUDITOR OF STATE KEITH FABER



PAR EXCELLENCE ACADEMY DBA PAR EXCELLENCE STEM ACADEMY SPECIAL AUDIT LICKING 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 11/18/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov