

OFFICE OF THE INSPECTOR GENERAL



REPORT OF INVESTIGATION

FILE ID NUMBER: 2004034

AGENCY: Counselor, Social Worker and Marriage and Family
Therapist Board

BASIS FOR INVESTIGATION: Anonymous Complaint

ALLEGATIONS: Mismanagement, Abuse of Time, Travel and
Equipment

DATE INITIATED: July 9, 2004

INVESTIGATED BY: Thomas P. Charles, Inspector General
Gregg B. Thornton, Deputy Inspector General
Ed Waters, Investigator

DATE OF REPORT: October 19, 2004

OFFICE OF THE INSPECTOR GENERAL



EXECUTIVE SUMMARY

File ID No. 2004034

This office received complaints alleging mismanagement at the Counselor, Social Worker and Marriage and Family Therapist Board (“Board”). Allegations included abuse of state time, travel, and computers by the executive director and several staff members. The complaint also raised other issues pertaining to the Board’s operations and procedures. This office reviewed the Board’s operations, policies, and procedures to determine whether any wrongful acts or omissions were committed. Our investigation revealed:

- The executive director failed to adequately document regular work hours, overtime, and compensatory time resulting in abuse of state time.
- The executive director, as well as certain staff and Board members, were improperly reimbursed for travel expenses.
- The executive director and certain staff members violated state policy regarding computer usage, Internet and e-mail access.
- There were numerous irregularities in the processing of payroll and travel records by the executive director.
- The executive director failed to adequately manage and supervise staff.

A copy of this report has been forwarded to the Office of the Governor, Auditor of State, and City of Columbus, City Attorney’s Office – Prosecutor Division for whatever action they deem appropriate.

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I. BASIS FOR INVESTIGATION

The Inspector General initiated this investigation after receiving anonymous complaints alleging mismanagement and abuse of time by Executive Director Elizabeth Engelhart¹ of the Counselor, Social Worker and Marriage and Family Therapist Board (“Board”).

II. ACTION TAKEN IN FURTHERANCE OF INVESTIGATION

This office reviewed the Board’s operations, policies, and procedures to determine whether any wrongful acts or omissions were committed. We conducted interviews with Board members and current and former Board employees. We reviewed payroll records, travel records, and other documents and records obtained from the Board. We also analyzed computer history files of Board employees.

III. DISCUSSION

A. Background

State legislation created the Counselor and Social Worker Board in 1984.² The Board's primary responsibility is to protect the citizens of the State of Ohio through the licensure of Counselors, Social Workers, and Marriage and Family Therapists. The Board does this through the establishment of licensure and practice standards for the profession.

B. Management Issues

1. Abuse of State Time by the Executive Director

As the executive director, Engelhart administers the Board’s payroll audit system. She is the only person that performs bi-weekly audits of the agency payroll, and there is no indication that anyone else reviews it or participates in the audit process to ensure that there are no irregularities or improper expenditures.

¹ Elizabeth Engelhart is the legal name for Beth Farnsworth. This report will outline how the executive director uses both names. For the sake of consistency, this report will identify her primarily by her legal name. During her interview, Engelhart stated “Beth Farnsworth” is the professional name she is known by, despite having the married name of “Engelhart” for the past twenty years.

² In 2003, legislation was added to require licensure of marriage and family therapists.

We found irregularities with the manner in which Engelhart documented compensatory time and overtime. The Board utilizes a Compensatory Time Due (CTD)/Paid Overtime (OT) pre-approval form adopted by the Ohio Department of Administrative Services-Central Service Agency. However, of the occasions Engelhart claimed either CTD or OT during the four-year period, she only used the DAS form 10 times. The other times, she used sticky-notes as her only form of documentation. The use of the sticky note, as an official payroll form, was a standard procedure throughout the agency. The first use of the official DAS form was on April 17, 2003, when Engelhart approved an employee's request for compensatory time.³ However, between April 17, 2003 until June 2004, we found instances in which the DAS form was still not being utilized by employees.

Board members stated that they were not aware of the amount of compensatory and overtime Engelhart claimed. During the four years reviewed, Engelhart claimed CTD totaling 695 hours and 15 minutes. Also, between January 2000 and December 2002, she claimed paid overtime on 20 occasions, totaling 59 hours. There were no claims for paid overtime in 2003 and 2004 due to the implementation of a DAS policy prohibiting overtime for certain exempt employees. A review of compensatory time records between 1999 and 2004 showed that Engelhart accrued more compensatory time than all others combined. Attached as Exhibit A is a summary of all compensatory time. We found that compensatory time requests were not always signed by a supervisor.

Engelhart also claimed CTD without any supporting documentation. We found that on 48 occasions she claimed CTD, totaling 127 hours and 15 minutes, she completely failed to document the time in any form. Additionally, she also claimed paid overtime five times, totaling six hours, where she failed to note a legitimate reason for the overtime. During her interview, Engelhart stated that perhaps the sticky notes she used fell off. The possibility of them falling off illustrates our point that this is not an appropriate method for documenting the overtime. We also noted that a significant amount of compensatory time for Engelhart was accrued for alphabetizing renewal cards, reviewing audits, and reviewing continuing education programs. All of these functions should be considered normal office duties that

³ At this time, a form was adopted by DAS – Central Service Agency for requesting compensatory time. However, other agencies had already adopted their own forms to document requests for compensatory time.

should be handled during normal business hours, especially in light of the other findings contained in this report related to the abuse of her state computer.

In addition to payroll records, the Board utilizes a generic sign-in sheet to account for employee work hours. All employees, including the executive director, are listed on the sheet. The form reflects the following times: In-Out-In-Out, and is repeated on the line below for a total of eight entries.

Engelhart's time became such a problem that other employees began to document it. A Board employee stated that they had placed a star on the sign-in sheets for the dates Engelhart had lefty early. The following observations were made by this employee:

- 4/30/04 Engelhart failed to sign in on this date. She claimed 8 hours worked.
- 6/1/04 Engelhart signed in at 7:02 a.m. and did not sign out. She claimed 8 hours worked.
- 6/3/04 Engelhart signed in/out at the following times:
7:00 a.m. - 12:10 p.m. and 1:10 p.m. - 3:30 p.m., a total of 7 hours and 30 minutes. She claimed 8 hours worked.
- 6/4/04 Engelhart signed in at 7:10 a.m. and signed out at 11:05 a.m., a total of 3 hours and 55 minutes. She claimed four hours worked and four hours vacation.
- 6/7/04 Engelhart signed in and out at the following times:
7:05 a.m. -12:00 p.m. and 12:30 p.m. - 3:50 p.m., a total of 8 hours and 15 minutes. She claimed 8 hours worked. The 12:30 p.m. sign-in time was recorded in blue ink (all other entries are in black ink). The 3 of the 3:50 sign-out time had been written over a previous number.

We were unable to determine if Engelhart worked eight hours on days that she failed to enter her lunch times on the payroll sign-in sheet. She also failed to sign-out at the end of her workday 119 times during this time frame. Many times, Engelhart failed to account for eight hours of work on the daily sign-in form, yet claimed she worked eight hours on the bi-weekly payroll time report. During the above-mentioned time frame, she failed to account for an eight-hour workday 306 times, totaling 216 hours and 36 minutes.

In April 2004, the Board received a management letter from the State Auditor's Office after being audited for state fiscal years 2002 and 2003. The State Auditor recommended that the Board develop and implement policies to "reasonably ensure payroll transactions are processed accurately and completely." We took note of two specific suggestions listed in the management letter: 1) requiring the payroll activity of the executive director to be reviewed and/or approved by a member of the Board and 2) consistent use of compensatory time and/or overtime forms to document the prior approval required for these activities. We believe that these recommendations are well founded, based upon the discrepancies we found with the processing of payroll and reporting of time between 2000 and 2004.

We reviewed Engelhart's payroll records between January 1, 2000 through June 18, 2004. We found that Engelhart approved her own overtime and leave requests. She signed the employee leave or overtime requests using her legal name of "Elizabeth Engelhart." She then signed as the appointing authority approving the requests using the name of "Beth Farnsworth." Occasionally, we noted significant differences in the penmanship for each signature, which could leave the impression that two different people signed the form. In addition, we found the same pattern for her requests for travel expense reimbursements; i.e., she completes the travel reimbursement request under the name of "Engelhart" and approves her own requests using the name of "Farnsworth."

We take issue with the executive director approving her own leave requests and overtime forms by using two names – "Elizabeth Engelhart" and "Beth Farnsworth." We can find no logical explanation for the use of two different names on travel expense reimbursement forms other than to deceive and evade scrutiny of internal controls over financial reporting by other auditing entities, such as the Ohio Department of Administrative Services – Central Service Agency, the Office of Budget and Management, and the State Auditor's Office.

All of these discrepancies and errors reflect abuse of time. Accordingly, we find reasonable cause to believe that a wrongful act or omission occurred in this instance.

2. Improper Travel Reimbursements

During the course of this investigation, we reviewed in-state and out-of-state travel reimbursements for Board members and Board employees for the fiscal year time period 2000 through 2004.⁴ We noted many instances of improper or inappropriate entries on travel reimbursement requests. The executive director stated that she was aware of the travel reimbursement rules and reviews all of the travel expense requests before submitting them to the Ohio Department of Administrative Services - Central Service Agency.⁵ However, we found numerous overpayments and inappropriate reimbursements for travel related expenses for Board members and employees.

The following factors contributed to processing errors of travel expense reimbursements:

- Lack of clear understanding of the travel rules.
- Expectation that reimbursement requests would be checked for accuracy.
- Requests were not rejected for improper charges by reviewers.
- Failure to use out-of-state travel request forms (OBM 4501), as required by Ohio Administrative Code 126-1-02.
- Failure to cite Ohio Revised Code section allowing exemption to exceed maximum travel allotments, as stated in Ohio Administrative Code 126-1-02 for Board members.
- Failure to apply Ohio Ethics Opinion 91-010 prohibiting the earning of individual frequent flier miles and hotel rewards programs.

Most notable was the Board's failure to provide a copy of OBM form 4501 (out-of-state travel request form), along with a complete copy of the conference brochure and/or agenda with each out-of-state voucher submitted for payment. We also found that these reimbursement errors occurred repeatedly throughout the four years under review. The amount of travel-related reimbursements for all travelers totaled \$49,718.48. Some expenses included reimbursement for rental cars, which we found, most times, were either used for an unrelated state purpose or not verified as the most economical mode of transportation. In one example, Engelhart drove a rental car a total of 8 miles during a conference in Las Vegas, Nevada, and was reimbursed \$255.02 to drive from the McCarran International

⁴ The fiscal year period runs from July 1999 through June 2004. A detailed summary of our findings is attached as Exhibit B.

⁵ Board members and employees who traveled stated that they received the travel reimbursement policies and did not intentionally submit anything inappropriate for reimbursement.

Airport in Las Vegas to the conference hotel. She could have saved the state considerably more by using a less expensive mode of transportation (airport shuttle or taxi service), as required by OBM travel rules. In other examples of rental car usage for other travelers, we found excessive mileage attributed to site seeing trips, visits to family and friends, and restaurants. Reimbursements for rental cars totaled \$4,272.38 for all travelers. Additionally, we noted extensive out-of-state travel for Engelhart. During the past four fiscal years, Engelhart traveled to 25 out-of-state conferences and was reimbursed \$16,474.64 for travel-related expenses. This figure does not include direct billed air fare and registration fees paid directly by the Board. Accordingly, we find reasonable cause to believe that a wrongful act or omission occurred in this instance.

3. Abuse of State Computer by the Executive Director

The complaint alleged that Engelhart spent several hours each day playing on-line card games on her state computer. We monitored the Board's Internet traffic for a period of time to verify the allegation. We confirmed that Engelhart was a member of an on-line gaming site called "POGO"⁶ and primarily used the site to play Bridge. Our review found that between June 2003 and June 2004, Engelhart was on the POGO game site for 182 hours. During her interview, Engelhart claimed that she was still working while being logged into the Internet sites. While we cannot determine whether state work was also performed during this time, her wages associated with this time would be \$6,878.18.

A review of computer records showed that Engelhart accessed various game rooms and card game tables during her sessions and played on-line Bridge with other players. In some cases, the game sessions exceeded two hours, and we found instances of Engelhart accessing the game site repeatedly throughout the day. Additionally, Engelhart's predilection for playing on-line games was commonly known by other employees in the office, as well as other state employees who occasionally went to Engelhart's office for work-related matters. Many Board employees confirmed that Engelhart's gaming activity was chronic. The amount of time Engelhart spent accessing Pogo and America On Line from her state computer goes beyond what can be considered casual, intermittent, occasional, or sporadic. It was abusive and a habitual part of her work day.

⁶ POGO is a on-line game site accessed via the Internet with a user name and password, in which registered users can interact with other individuals by playing interactive games.

Given the extent of Engelhart's gaming activity, we question the legitimacy of the compensatory time and paid overtime she claimed after normal work hours and on weekends. Board members stated that they were unaware of the amount of compensatory time Engelhart claimed but assumed appropriate forms were being completed to document both the hours accrued and work completed. When we compare the amount of time Engelhart spent at the office playing on-line games with the amount of compensatory time she claimed for work done after hours and on weekends, we question both the necessity and legitimacy of her claimed compensatory time. Accordingly, we find reasonable cause to believe that a wrongful act or omission occurred in this instance.

4. Failure to Manage and Supervise Board Personnel

The complaint alleged that certain employees of the Board abused state time, violated state computer use policies, and that these issues were not being adequately addressed by Engelhart.

We found that between December 2003 and June 2004, Marcia Holleman, a customer service assistant, created an account on state time with the on-line auction company e-Bay. The employee listed a work address, state e-mail address, and state telephone number. This employee placed bids, performed searches, and viewed items during the workday. This employee also received 1 to 5 packages per week at the Board's office for the winning auctions. The employee stated that this activity was common knowledge of William Hegarty, a deputy director, and Engelhart, as well as other employees within the office. However, Engelhart denied having any knowledge of the extent of this employee's on-line activity. The employee admitted during their interview that e-Bay was accessed on a daily basis throughout the regular work hours and claimed that it did not interfere with work or productivity. Our investigation revealed the employee's computer made 189,714 hits with the employee's user name registered with e-Bay. Our investigation also revealed 841,104 hits to e-Bay's web site at "eBay.com" within the employee's Internet history file. This clearly shows a significant amount of usage for non-state business. The employee was never counseled or advised that such activity was in violation of both the Board's and state's computer usage policy.

Regardless of the employee's claim that this pervasive on-line activity did not interfere with work, the main issue is that such activity clearly violates the state's computer usage policy. Management's failure to address the behavior, despite being aware of its occurrence, is unacceptable.

We found that another employee, Rhonda Franklin, a license renewal coordinator, also had significant Internet history information located on their computer not related to state business. Our investigation identified 2,870,547 hits on the employee's state computer occurring from August 2002 to June 2004, for a Yahoo user ID. The employee admitted that the Yahoo account was accessed on a daily basis.

We also found that the executive director has not adequately addressed issues regarding this employee's chronic abuse of break time. Testimony among other Board employees, as well as from the employee directly involved, confirmed that for the past two years the employee habitually exceeded break periods. Engelhart verbally counseled the employee on two occasions. The first counseling occurred in 2002 and the second in June 2004, after we contacted the Board about our investigation.

This employee is also responsible for completing the continuing education audits. Thirty clock hours of continuing education are required for license renewal. Subsequently, the Board audits approximately 10 percent of license renewals to verify compliance. The Board mails audit letters to randomly selected licensees. Licensees have thirty days to submit a copy of their attendance certificates verifying the continuing education hours. Once the Board receives this documentation, the employee in question reviews and verifies the information for compliance. We found delays in the continuing education audit process ranging from two months to as much as eight months. Additionally, we noted instances in which the executive director allowed certain employees to earn compensatory time for completing audit reviews at home in order to reduce the backlog.

All of these instances demonstrate the overall lack of leadership and management within the office. Accordingly, we find reasonable cause to believe that a wrongful act or omission occurred in this instance.

IV. CONCLUSION

This investigation revealed serious deficiencies in the manner the executive director of the Ohio Counselor, Social Worker and Marriage and Family Therapist Board managed the Board. We found that the executive director abused state time by not reporting her time accurately on payroll time sheets and sign-in/sign-out sheets. Her use of two different names on payroll and leave request forms is indicative of intent to deceive. We also found that Engelhart spent an excessive amount of time using her state computer for personal use, while also claiming overtime and compensatory time for work she claimed was completed at home on weekends. She did not keep a log to document her compensatory time earned, so there is no way to verify what work was completed or whether the compensatory time was justified. There is no excuse for not having supporting documentation to account for the compensatory time and overtime being claimed.

Additionally, Engelhart failed to follow state travel rules and approved her own travel expense reports. She also failed to manage the office and personnel to prevent waste, fraud, and abuse. The abuse of time by the executive director and mismanagement found in this office is a breach of public trust. This activity took place over many years.

It is the duty of the Board to ensure that policies necessary to fulfill its mission are in place and followed. In this case, the executive director did not properly follow policies regarding computer usage, compensatory time, payroll processing and state travel, and failed to ensure that classified employees complied with authorized breaks.

The executive director is the head of the agency and should exercise integrity in performing her duties. In this case, Engelhart created an environment where employees witnessed poor work performance for years, which became the accepted practice – ultimately leading to a slow downward spiral of principles, productivity, and initiative.

V. RECOMMENDATIONS

Based upon our findings, we make the following recommendations and request the Counselor, Social Worker and Marriage and Family Therapist Board respond to this office within the next sixty days with a plan of action as to how the recommendations will be implemented:

1. That the Board make appropriate changes in the agency leadership and personnel.

2. That the Board take immediate steps to implement the recommendations contained in the State Auditor's Management Letter dated April 23, 2004, to ensure proper internal controls with the payroll processing system.
3. That the Board take appropriate action to ensure that all staff are being properly reimbursed for all travel expenses, particularly out-of-state travel. The Board should ensure that all travel reimbursement rules are understood and that appropriate forms, such as the request for out-of-state travel form, are used.
4. That the Board take appropriate action to ensure that all staff are properly documenting their work hours through the establishment of time sheets that accurately record hours worked.
5. That the Board take appropriate action to ensure that attendance at conferences is limited to only those necessary to fulfill the Board's mission.
6. That the Board complete an assessment of the workload to determine the number of staff members needed to fulfill the Board's mission.

VI. REFERRALS

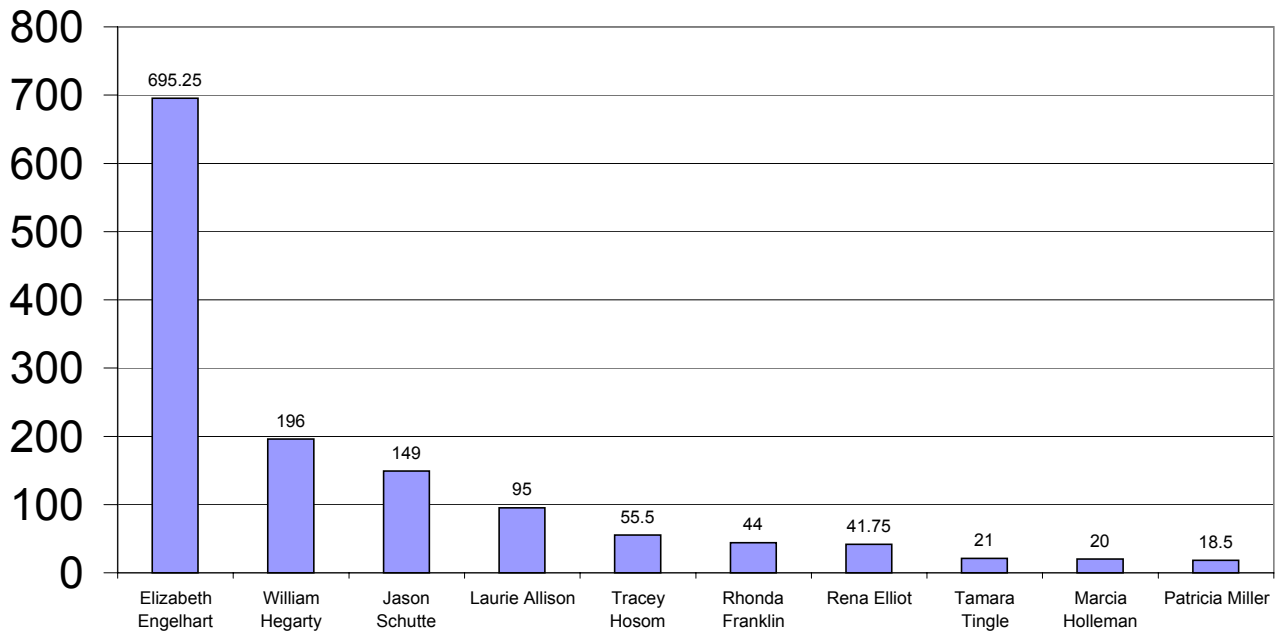
A copy of this report of investigation will be submitted to the following local and state agencies:

1. The Auditor of State for potential action to determine if improperly paid travel reimbursements should be recovered.
2. City of Columbus, City Attorney's Office – Prosecutor Division.

VII. ACKNOWLEDGEMENTS

This office would like to acknowledge and thank the Ohio Department of Job and Family Services and the Ohio Bureau of Workers' Compensation for their invaluable assistance with the computer forensic examination and analysis.

CSW COMP TIME ACCRUED BY INDIVIDUAL JULY 3, 1999 - JUNE 26, 2004



Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
11/4 - 11/6/1999	Elizabeth Engelhart	Citizen Advocacy Center - 1999 Annual Mtg Orlando, FL	\$ 1,151.30	Rental car driven 106 miles totaling \$207.33. On 11/5, lunch was provided at conference. Max. meals allowed with no receipts is \$22; claimed \$25.
12/10 - 12/12/1999	Elizabeth Engelhart	AASWB Annual Mtg New Orleans, LA	\$ 442.33	12/8 departed at 9:15 a.m. Max. meal allowance is \$19; claimed \$25. 12/11 - Breakfast and lunch were provided at conference. Max. meal allowance is \$20, claimed \$40.
1/13 - 1/16/2000	Elizabeth Engelhart	AASCB Annual Conf Denver, CO	\$ 496.79	Rental car driven 225 miles totaling \$104.18. On 1/15/00 meal tip exceeds 15% - paid \$38.28 - Lunch provided at conference. Maximum meal allowed with receipts is \$30.
2/25 - 2/26/2000	Elizabeth Engelhart	Mgt Boundary Violations by Professionals Topeka, KS	\$ 245.97	2/24 departed at Noon. Max. meal allowance with no receipts is \$19; claimed \$20.
4/26- 4/30/2000	Elizabeth Engelhart	ASWB Spring Assembly Bismarck, ND	\$ 465.56	4/26 departed at 9 a.m. No meal receipts. Max. meal allowance with no receipts is \$19; claimed \$25. On 4/28, lunch provided by conference; max meal allowed \$19; claimed \$25.
11/2 - 11/5/2000	Elizabeth Engelhart	Federal Assoc of Regulatory Boards Lake Tahoe, CA & Reno, NV	\$ 1,350.77	Rental car driven 242 miles totaling \$276.22. On 11/4 no meal deducted for tax & tip on alcohol.
11/10 - 11/12/2000	Elizabeth Engelhart	ASWB Annual Business Mtg., in Phoenix, AZ	\$ 543.83	11/10 Breakfast and lunch provided by conference; max. meal allowance with no receipts is \$15, claimed \$25. 11/12 Breakfast provided by conference and return prior to 6pm with no meal receipts; max. meal allowance \$8, claimed \$24.

Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
1/10 - 1/13/2001	Elizabeth Engelhart	Annual Conference Tampa, FL	\$ 992.47	1/13 alcohol was marked off - but gratuity not adjusted. Rental car driven 342 miles totaling \$209.02. No return points or times.
2/16- 2/18/2001	Elizabeth Engelhart	FARB Forum Tampa, FL	\$ 861.10	Rental car between 2/15 - 2/18/01; driven 61 miles totaling \$214.03. On 2/17, lunch provided by conference; max. meal allowance without receipts is \$22, claimed \$30.
4/20- 4/22/2001	Elizabeth Engelhart	ASWB 2001 Spring Mtg Memphis, TN	\$ 1,008.51	Rental car between 4/18 - 4/22/01; driven 99 miles totaling \$220.73. On 4/20, dinner - tip claimed twice - claimed \$36.89 should be \$32.08.
11/9 - 11/11/2001	Elizabeth Engelhart	ASWB Annual Business Mtg., in Virginia Beach, VA	\$ 435.54	Rental car driven 56 miles totaling \$152.55. On 11/7, departed 11:30a.m. max. meal allowance without receipts is \$15; claimed 16.86. On 11/1, breakfast and lunch provided at conference; with receipts max. meal allowance is \$30; claimed \$45.
2/8 - 2/10/2002	Elizabeth Engelhart	FARB Forum Las Vegas, NV	\$ 1,014.40	2/8 & 2/9, lunch provided at conference. 2/8 max. with meal receipt is \$42 - claimed \$57.35. Rental car driven 8 miles totaling \$255.02.
4/11- 4/14/2002	Elizabeth Engelhart	ASWB Spring Mtg Milwaukee, WI	\$ 826.15	On 4/11, lunch & dinner provided at conference; max. with meal receipts is \$12; claimed \$16.30.
11/7 - 11/10/2002	Elizabeth Engelhart	ASWB Annual Mtg Savannah, GA	\$ 555.23	11/8 dinner provided - claimed dinner elsewhere. 11/9 breakfast and lunch provided; max. meal is \$15 with no receipts; claimed \$17.98.

Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
1/9 - 1/11/2003	Elizabeth Engelhart	AASCB Annual Conf Charleston, SC	\$ 573.45	1/9 Dinner, 1/10 Lunch provided by conference. On 1/9, max. meals are \$15; claimed \$30. On 1/10, max. meals are \$22; claimed \$30.
9/11 - 9/13/2003	Elizabeth Engelhart	Clear Annual Conference Toronto, Canada	\$ 1,144.42	Drove personal automobile. Does not show return point and times.
1/8 - 1/10/2004	Elizabeth Engelhart	AASCB Annual Conf San Diego, CA	\$ 1,386.72	Actual travel from 1/6 - 1/11/04. Rental car claimed entire time, drove 56 miles totaling \$410.33 for car and parking. On 1/9, lunch provided by conference; max. meal allowed is \$42; claimed \$47.10. Reimbursed for gift basket donated to conference totaling \$38.29.
4/29 - 5/2/2004	Elizabeth Engelhart	ASWB Spring Mtg Calgary, Canada	\$ 601.86	5/1 dinner includes alcohol - meal claimed \$18.85, should be \$11.67.
8/31 - 9/3/1999	Frank O'Dell	NCIT & Clear Conf Portland, OR	\$ 567.69	Rental car, mileage unknown totaling \$208.14. On 9/3, luncheon provided at conference; max. meal allowance with no receipts is \$19; claimed \$25.
1/10 - 1/13/2001	Frank O'Dell	AASCB Annual Conf Tampa, FL	\$ 1,197.27	1/11 dinner provided at conference; max. meal allowed \$15; claimed \$25. On 1/12, lunch provided at conference; max. meal allowed is \$22; claimed \$25. Rental car between 1/9 - 1/16/00, driven 408 miles totaling \$229.52. Report shows returning 1/15 with no return times.

Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
1/10 - 1/12/2002	Frank O'Dell	AASCB Annual Conf Tucson, AZ	\$ 991.40	Rental car between 1/7-1/14/02, driven 491 miles totaling \$273.21 - claimed full week. Travel report shows 1/9-1/13/02, however traveled on 1/7 and returned on 1/14/02. Conference in Tucson, but flew to Phoenix - 115 miles each way. No documentation noting the airfare difference between Tucson and Phoenix. Currently, there is a \$20 difference in airfare. Meal tips should be in the meal amount column.
1/9 - 1/11/2003	Frank O'Dell	AASCB Annual Conf Charleston, SC	\$ 1,105.30	Drove personal auto. 4 nights lodging, 5 days meals
1/8 - 1/10/2004	Frank O'Dell	Annual Conference San Diego, CA	\$ 1,364.47	Frank actual traveled from 1/6 - 1/13/04, report reflects him returning 1/11/04, conference was from 1/8 to 1/10/04, Rental Car claimed entire time, drove 119 miles, \$242.22. Claimed 5 nights lodging and 6 days meals
2/24 - 2/26/2000	Glenn J Abraham	Mgt Boundary Violations by Professionals Kansas City & Topeka, KS	\$ 483.15	Rental Car, drove 282 miles, \$80.84, Frequent Flyer miles credited for rental car on traveler's same Delta Acct. Claimed 1 nights lodging, stayed 2 nights, 2/24 left at 9:00am, max meals allowed with no receipts is \$19.00, traveler claimed \$25.

Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
4/26- 4/30/2000	Glenn J Abraham	Spring Assembly Bismarck, ND	\$ 910.17	Rental car driven 225 miles totaling \$133.77. Frequent Flyer miles credited for rental car on traveler's same Delta Acct. On 4/27 left at 9:00a.m.; max. meal allowed with no receipts is \$19.00; claimed \$25. On 4/28 lunch provided at conference; max. meal allowed without receipts is \$19, claimed \$25.
9/14 - 9/16/2000	Glenn J Abraham	Clear Conf Miami, FL	\$ 899.58	Rental car, drove 166 miles, \$112.38, Frequent Flyer miles credited for rental car on traveler's same Delta acct. Report does not have signature of approval. 9/16 Lunch provided max meals allowance \$22, claimed \$30
11/10 - 11/20/2000	Glenn J Abraham	ASWB Annual Business Mtg., in Phoenix, AZ	\$ 205.99	Rental car driven 78 miles totaling \$85.99. Frequent Flyer miles credited for rental car on traveler's same Delta acct. On 11/11, breakfast and lunch provided at conference; max. meal allowance with no receipts is \$15, claimed \$30. On 11/12, breakfast provided at conference; max. meal allowance with no receipts is \$23, claimed \$30.
4/20- 4/22/2001	Glenn J Abraham	ASWB 2001 Spring Mtg Memphis, TN	\$ 857.94	Rental car, driven 162 miles totaling \$80.57.
9/11 - 9/13/2003	Glenn J Abraham	Clear Annual Conf Toronto, Canada	\$ 632.98	Rental car driven 574 miles totaling \$74.00 Frequent Flyer miles credited for rental car on traveler's same Delta acct.
4/29 - 5/2/2004	Glenn J Abraham	ASWB Spring Mtg Calgary, Canada	\$ 506.29	Rental Car, driven 110 miles totaling \$71.98. It appears that frequent flyer miles was credited for rental car, but Delta acct # was blacked out.

Counselor, Social Worker and Marriage and Family Therapist Board

EXHIBIT B

Out of State Travel
Fiscal Year 2000 - May 2004

<u>Date</u>	<u>Name</u>	<u>Event</u>	<u>Amount</u>	<u>Findings</u>
8/31 - 9/3/1999	Jason Schutte	NCIT & Clear Conf Portland, OR	\$ 992.63	On 9/3, lunch provided at conference; max. meals with receipts is \$30, claimed \$40.
9/11 - 9/13/2000	Jason Schutte	NCIT Basic Program & Clear Mtg. in Miami, FL	\$ 1,570.23	9/10 departed at 10a.m.; max. meal allowed is \$23 with no receipts; claimed \$30. On 9/11, claimed \$60.00 but receipts reflect \$44.82.
12/10 - 12/12/1999	Laurie Allison	AASWB Annual Mtg New Orleans, LA	\$ 503.01	12/9 departed at 9:15 a.m. Meal allowance max. is \$19; claimed \$25. On 12/11 breakfast and lunch provided at conference; max. meal allowance with receipts is \$20; claimed \$25. On 12/12, breakfast provided at conference; claimed \$25, max. allowed is \$19.
11/7 - 11/10/2002	Laurie Allison	ASWB Annual Mtg Savannah, GA	\$ 646.59	On 11/9, breakfast and lunch provided at conference; max. meals allowed with no receipts is \$15; claimed \$22. On 11/10, breakfast provided at conference; max. meals allowed with no receipts is \$23; claimed \$30.
8/18 - 8/19/2000	Michael Davis	NBCC State Licensure Boards Mtg Wythville, VA & Greensboro, NC	\$ 458.32	No itemized hotel receipt. Travel dates should be in order. On 8/17, departure at 4p.m.; max. meal allowance is \$23; claimed \$30. On 8/18, dinner provided at conference; max. meals allowed with no receipts is \$15; claimed \$30. On 8/19, lunch provided at conference; max. meals allowed with no receipts is \$22; claimed \$30.
2/22 - 2/23/2002	Michael Davis	NBCC State Licensure Boards Mtg Greensboro, NC	\$ 319.64	Travel dates not listed fully

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1/9 - 1/11/2003	Michael Davis	AASCB Annual Conf Charleston, SC	\$ 950.18	On 1/9, dinner provided at conference; max. meals allowed is \$30; claimed \$31.61. On 1/10, lunch provided at conference; max. meals allowed is \$42; claimed \$51.86. Claimed two breakfasts on 1/10. Drove personal auto without documenting lowest cost mode of transportation.
12/10 - 12/12/1999	Penny Wyman	AASSWB Fall Mtg New Orleans, LA	\$ 98.19	12/11 meal should be \$24.87, not \$27.25. 12/12 meal should be \$7.25, not \$7.30. Return information not completed.
9/29 - 9/30/2000	Rose Quinones-DelValle	ASWB Board Member Trg Washington, DC	\$ 345.70	Travel days from 9/28 to 10/1 not listed completely. 9/29 and 9/30 breakfast, lunch and dinner provided at conference. Meal claimed on 10/1 for \$24 with no receipts should be \$15 due to return at 1:15 p.m.
1/10 - 1/13/2001	Rose Quinones-DelValle	AASCB Annual Conf Tampa, FL	\$ 663.64	On 1/13, meal amounts should be \$38.64, not \$41.69. On 1/14, has a meal receipt for \$6.41 not being claimed.
1/10 - 1/12/2002	Rose Quinones-DelValle	AASCB Annual Conf Tucson, AZ	\$ 447.79	1/11 - meal claimed included alcohol; claimed \$22.74, should be \$18.23.
11/4 - 11/6/1999	William Hegarty	Citizen Advocacy Center - 1999 Annual Mtg Orlando, FL	\$ 636.18	Airport parking totaling \$35 included 3 extra days for vacation.

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1/10 - 1/13/2001	William Hegarty	AASCB Annual Conf Tampa, FL	\$ 637.83	On 1/12, lunch provided at conference; max. meal allowed is \$42; claimed \$43.26. On 1/13, meals should be \$50.89, but claimed \$51.80 (meal tips exceeded 15%). Claimed full 5 days of airport parking totaling \$25; should be \$20.
2/8 - 2/10/2002	William Hegarty	FARB Forum in Las Vegas, NV	\$ 769.22	On 2/8, lunch provided at conference; max. meals allowed is \$42; claimed \$46.92. On 2/9, lunch provided at conference; max. meals allowed is \$42; claimed \$59.66. Conference started on 2/8 and traveled on 2/6 in vacation status. Claimed full time away for airport parking.
1/8 - 1/10/2004	William Hegarty	Annual Conference San Diego & Palm Springs, CA	\$ 536.15	On 1/9, lunch provided at conference; max. meals allowed is \$42; claimed \$53.29.
10/15 - 10/16/2003	William Mosier	Annual Mtg. of Delegates Los Angeles, CA	\$ 661.65	Rental car driven 94 miles totaling \$157.42. Hyatt- "Travelers Gold Pass Port" Account was credited for this stay.

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10/14 - 10/16/2003	Elizabeth Engelhart	Athens & Youngstown	\$ 341.33	10/15 receipts reflect \$28.16, claimed \$28.38 10/14 claimed parking at the Vern Riffe Bldg, which is travelers Headquarters. Approves her own reports as Beth Farnsworth.
11/6 - 11/8/2002 and 11/20 - 11/22/2002	Frank O'Dell	Columbus	\$ 677.51	11/21 \$90 lodging, max rate \$75 Hotel bonus program #HH 968284349 Silver
3/19 - 3/21/2003	Frank O'Dell	Columbus	\$ 538.24	\$92 lodging, max rate \$75 Hotel bonus program #HH 968284349 Silver
1/15 - 1/17/2003	Frank O'Dell	Columbus	\$ 390.78	\$92 lodging, max rate \$75 Hotel bonus program #HH 968284349 Silver
11/5 - 11/7/2003 and 11/19 - 11/21/2003	Frank O'Dell	Columbus	\$ 609.01	Hotel bonus program #HH 968284349 Silver
11/20 - 11/22/2002	Glenn Abraham	Columbus	\$ 219.48	\$90 lodging, max rate \$75 No meal receipts
1/15 - 1/17/2003	Glenn Abraham	Columbus	\$ 352.98	\$92 lodging, max rate \$75 Hotel bonus program #HH 920142135 Blue
2/26 - 2/27/2004	Glenn Abraham	Columbus	\$ 255.18	\$84.15 loding, max rate \$75
5/19 - 5/21/2004	Glenn Abraham	Columbus	\$ 306.40	Hotel bonus program #HH 920142135 Blue
7/14 - 7/16/2004	Glenn Abraham	Columbus	\$ 351.49	Hotel bonus program #HH 920142135 Silver
3/20 - 3/22/2002	Gwendolyn DaCons-Taylor	Columbus	\$ 130.84	Hotel bonus program #HH 938015887 Blue
7/17 - 7/19/2002	Gwendolyn DaCons-Taylor	Columbus	\$ 126.00	No meal receipts for 7/17 and 7/19

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9/18 - 9/20/2002	Gwendolyn DaCons-Taylor	Columbus	\$ 116.29	Hotel Bonus program #938015887 Blue
11/20 - 11/22/2002	Gwendolyn DaCons-Taylor	Columbus	\$ 381.92	\$102 lodging, max rate \$75
3/19 - 3/21/2003	Gwendolyn DaCons-Taylor	Columbus	\$ 395.78	\$92 lodging, max rate \$75 Hotel bonus program #HH 938015887 Silver - DL - 2269940389
5/15 - 5/16/2003	Gwendolyn DaCons-Taylor	Columbus	\$ 305.71	5/15 meal receipts reflect \$33.86, claimed \$40.
1/15 - 1/17/2003	Gwendolyn DaCons-Taylor	Columbus	\$ 384.39	\$102 lodging, max rate \$75 Hotel bonus program #HH 938015887 Silver - #DL 2269940389
1/14 - 11/16/2004	Gwendolyn DaCons-Taylor	Columbus	\$ 334.78	Hotel bonus program #HH 938015887 Silver
3/17 - 3/19/2004	Gwendolyn DaCons-Taylor	Columbus	\$ 315.62	Hotel bonus program #HH 938015887 Silver - DL - 2269940389
5/19 - 5/21/2004	Gwendolyn DaCons-Taylor	Columbus	\$ 263.43	Hotel bonus program #HH 938015887 Silver - DL - 2269940389 City and Zip not completed
7/14 - 7/16/2004	Gwendolyn DaCons-Taylor	Columbus	\$ 342.63	Hotel bonus program #HH 938015887 Silver - DL - 2269940389
5/16 - 5/17/2002	Hannah Dixon	Columbus	\$ 25.00	Travel Points and departure and arrival times not completed Hotel room was directed billed to agency at \$90, max rate \$75.
5/19 - 5/21/2004	Jan White	Columbus	\$ 310.33	Hotel bonus program #HH 920142449
3/20 - 3/22/2002	Jane Daroff	Columbus	\$ 149.98	Daily meal claimed logged incorrectly by day, total meal reimbursement should be \$48.69, claimed \$59.98 the way it was recorded by day
7/17 - 7/19/2002	Jane Daroff	Columbus	\$ 156.60	Hotel room was direct billed to agency \$90, max rate \$75
9/18 - 9/20/2002	Jane Daroff	Columbus	\$ 144.51	Hotel room was direct billed to agency \$90, max rate \$75

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11/20 - 11/22/2002	Joseph Williams	Columbus	\$ 306.06	Hotel room was direct billed to agency \$90, max rate \$75 11/20 meal receipt used was dated 9/19/02
1/17/2003	Joseph Williams	Columbus	\$ 355.99	\$92 lodging, max rate \$75
3/19 - 3/21/2003	Joseph Williams	Columbus	\$ 338.14	\$92 lodging, max rate \$75
7/16 - 7/18/2003	Joseph Williams	Columbus	\$ 258.04	Meal receipts claimed on proper dates - same total amount reimbursed
9/17 - 9/19/2003	Kenneth Trivison	Columbus	\$ 307.16	9/18 receipts reflect \$16.62, claimed \$19.80
5/19 - 5/21/04	Linda Barson	Columbus	\$ 398.47	5/20 meals should be \$33.05, claimed \$33.62, needs to reduce tax when removing alcohol.
3/20 - 3/22/2002	Michael Davis	Columbus	\$ 394.03	Hotel bonus program #HH 880435687 Silver \$92 lodging - max rate is \$75.
9/18 - 9/20/2002	Michael Davis	Columbus	\$ 160.92	Hotel room was direct billed to agency \$90, max rate \$75
11/20 - 11/22/2002	Michael Davis	Columbus	\$ 408.28	\$90 lodging, max rate \$75. Hotel bonus program #HH 375123358 Blue
1/15 - 1/17/2003	Michael Davis	Columbus	\$ 401.78	\$92 lodging, max rate \$75 Hotel bonus program #HH 375123353 Blue
1/16 - 1/19/2002	Rose Quinones-DelValle	Columbus	\$ 266.02	1/17 meals claimed \$35, receipts reflect \$33.54 Hotel bonus program #HH 375123544 Gold - CO - DY550891
3/20 - 3/22/2002	Rose Quinones-DelValle	Columbus	\$ 184.55	3/20 no meal receipts Hotel bonus program #HH 375123544 Gold - CO - DY550891
5/16 - 5/17/2002	Rose Quinones-DelValle	Columbus	\$ 208.54	Hotel bonus program #HH 375123544 Gold - CO - DY550891

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7/17 - 7/19/2002	Rose Quinones-DelValle	Columbus	\$ 176.47	Hotel bonus program #HH 375123544 Gold - CO - DY550891 7/18 Remove tax on wine, daily total should be \$37.72, claimed \$37.89
8/13 - 8/14/2002	Rose Quinones-DelValle	Columbus	\$ 158.16	Hotel bonus program #HH 375123544 Gold - CO - DY550891 Hotel room was direct billed to agency \$92, max rate \$75
9/18 - 9/20/2002	Rose Quinones-DelValle	Columbus	\$ 169.90	Hotel bonus program #HH 375123544 Gold - CO - DY550891
10/18 - 10/19/2002	Rose Quinones-DelValle	Columbus	\$ 194.87	10/18 no meal receipt
11/6 - 11/8/2002	Rose Quinones-DelValle	Columbus	\$ 779.65	\$89 lodging, max rate \$75
11/20 - 11/22/2002	Rose Quinones-DelValle	Columbus	\$ 406.48	\$90 lodging, max rate \$75 Hotel bonus program #HH 375123544 Gold - CO - DY550891
1/15 - 1/17/2003	Rose Quinones-DelValle	Columbus	\$ 419.47	\$92 lodging, max rate \$75 Hotel bonus program #HH 375123544 Gold - #CO - DY550891
2/20 - 2/21/2003	Rose Quinones-DelValle	Columbus	\$ 268.69	\$95.95 lodging, max rate \$75
3/19 - 3/21/2003	Rose Quinones-DelValle	Columbus	\$ 415.98	\$92 lodging, max rate \$75 Hotel bonus program #HH 375123544 Gold - CO - DY550891
5/14 - 5/16/2003	Rose Quinones-DelValle	Columbus	\$ 442.96	\$92 lodging, max rate \$75 Hotel bonus program #HH 375123544 Silver
7/16 - 7/18/2003	Rose Quinones-DelValle	Columbus	\$ 490.67	\$92 lodging, max rate \$75 - other travelers stayed at the Adams Mark for \$65 per night Hotel bonus program #HH 375123544 Gold - CO - DY550891
11/5 - 11/7/2003	Rose Quinones-DelValle	Columbus	\$ 350.17	Hotel bonus program #HH 375123544 Silver - CO - DY550891

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1/14 - 1/16/2004	Rose Quinones-DelValle	Columbus	\$ 414.60	1/14 Departure at 4pm, meal max \$31, claimed \$39.85 Hotel bonus program #HH 375123544 Silver - CO - DY550891 Travel Expense Report does not have signature approval.
7/14 - 7/16/2004	Rose Quinones-DelValle	Columbus	\$ 297.41	Hotel bonus program #HH 375123544 Silver - CO- DY50891
1/14 - 11/16/2004	Susan Huss	Columbus	\$ 274.51	1/15 meal should be \$17.43, did not reduce tax amount when removing alcohol, claimed \$18.91
7/17 - 7/19/2002	Theresa Clusetolar	Columbus	\$ 128.89	Hotel bonus program #HH 937897414 Blue
11/20 - 11/22/2002	Theresa Cluse-Tolar	Columbus	\$ 254.12	\$90 lodging, max rate \$75. Hotel bonus program #HH 937897414 Blue
1/15 - 1/17/2003	Theresa Cluse-Tolar	Columbus	\$ 363.03	\$92 lodging, max rate \$75
3/19 - 3/21/2003	Theresa Cluse-Tolar	Columbus	\$ 348.86	\$92 lodging, max rate \$75
5/14 - 5/15/2003	Theresa Cluse-Tolar	Columbus	\$ 224.48	\$92 lodging, max rate \$75
5/19 - 5/21/2004	Theresa Cluse-Tolar	Columbus	\$ 337.96	Hotel bonus program #HH 937897414 Blue
7/14 - 7/16/2004	Theresa Cluse-Tolar	Columbus	\$ 345.51	Hotel bonus program #HH 937897414 Blue
9/18 - 9/19/2003	William Mosier	Columbus	\$ 252.80	9/19 - meal receipt is from Krogers in Dayton where traveler lives. Trip had ended and is claiming \$25.44 for dinner. This was the only meal receipt provided for this day, and traveler claimed \$40.
10/1 - 10/3/2003	William Mosier	Akron	\$ 347.47	

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3/17 - 3/19/2004	William Mosier	Columbus	\$ 317.07	Travel Points and departure and arrival times not completed. 3/18 max. meal rate allowed is \$40; claimed \$46.47. On 3/19 return time not completed, prior to 6 p.m.; max. allowed is \$21 and after 6 p.m. is \$40. Others left Columbus at 2:30pm which he would have returned prior to 6 p.m.; max. meal should be \$21, but claimed \$24.