

Ohio | Department of Youth Services

John R. Kasich, Governor
Harvey J. Reed, Director

August 11, 2014

VIA EMAIL

Mr. Randall J. Meyer, Inspector General
OHIO OFFICE OF THE INSPECTOR GENERAL
James A. Rhodes State Office Tower
30 East Broad Street, Suite 2940
Columbus, Ohio 43215-3414

Re: *Miami Valley Juvenile Rehabilitation Center*
File ID# 2013-CA00065

Dear Inspector General Meyer:

With regard to the above referenced matter, please let the following serve as the Ohio Department of Youth Services' response to the recommendations set forth in the May 15, 2014 report.

RECOMMENDATION #1

The Ohio Department of Youth Services (DYS) in conjunction with the Miami Valley Juvenile Rehabilitation Center (MVJRC) conducted a forensic compilation of additional documentation in order to determine the total hours or incentive pay granted in violation of OAC § 5139-63-05(K) and consequently the amount to be repaid. By reconciling the supplemental documentation provided by MVJRC, we were able to further identify the questioned incentive hours/pay into several other categories including compensatory time, county decree, daily logs/missed punches, shift leader pay, and calculation errors.

As stated in your report, the total amount of possible incentive pay ranged between \$4,630.34 and \$69,640.88. We were provided with sufficient documentation to conclude that a finding in the amount of \$20,785.14 is due and payable to DYS. The Greene County Juvenile Court has agreed to reimburse DYS that amount in equal installment payments.

RECOMMENDATION #2

This recommendation involves leave hours that were not reduced from accrued leave balances, to which your report identified as totaling \$4,148.95. After reconciling the supplemental documentation provided by MVJRC, we were able to verify supporting evidence for \$2,985.23, leaving a balance of \$1,163.72. As it pertains to the issue of birthday leave, we concluded that the questioned occurrences were in direct conflict with Greene County Policy and the amount owed to DYS is \$284.96. As with Recommendation #1, the Greene County Juvenile Court has

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agreed to reimburse DYS for these balances, resulting in a combined total of \$22,233.82 remaining due and payable.

RECOMMENDATION #3

This recommendation is for DYS to ensure that MVJRC follows consistent practices when processing time report cards. We have been working collaboratively with MVJRC and the following sets forth the items that have already been implemented as well as future steps for corrective action:

- Under new leadership, MVJRC's practice of granting incentive time to employees has been discontinued.
- The Greene County Auditor's Office is in the process of modernizing its entire accounting system beginning in June 2014. The new system will provide for clearer audit trails and better accountability while increasing efficiency and accuracy. This system should be fully operational by the end of 2014.
- MVJRC has acquired a new time clock and comprehensive electronic time management system to replace its existing timekeeping system. When compared to past timekeeping practices, this new time management system should provide stronger control features and significant accountability improvements within the payroll environment. MVJRC, in working with the Greene County Data Processing Department, plans to implement this new timekeeping system so that it becomes fully operational by the end of 2014.
- MVJRC has reviewed and updated several local fiscal policies and has developed a policy to specifically address the accrual and usage of compensatory leave.
- MVJRC has appointed a qualified individual who possesses the experience and professional credentials necessary to properly fulfill the role of Fiscal Officer.
- MVJRC has completely revised its ancillary Payroll Documentation form to require employees to provide supporting documentation and to clearly expound upon any off-site work activity or timekeeping adjustment.
- MVJRC's Fiscal Officer plans to frequently reconcile all employee leave balances with the leave accrual ledgers maintained by its fiscal agent, the Greene County Auditor's Office, in order to maintain consistent agreement.

Mr. Randall J. Meyer
August 11, 2014
Page 3

I thank you for your kind attention to this important matter and hope that you find the above responses satisfactory in resolving any concerns that you may have. Should you need any additional information, please do not hesitate to contact me.

Best regards,

A handwritten signature in cursive script that reads "Harvey J. Reed". The signature is written in black ink and is positioned above the printed name and title.

Harvey J. Reed
Director