

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

**REPORT OF
INVESTIGATION**



**AGENCY: OHIO DEPARTMENT OF MENTAL HEALTH
FILE ID NO.: 2011-220
DATE OF REPORT: APRIL 15, 2013**

The Office of the Ohio Inspector General ... The State Watchdog

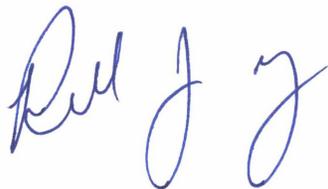
“Safeguarding integrity in state government”

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The Inspector General’s Office remains dedicated to the principle that no public servant, regardless of rank or position, is above the law, and the strength of our government is built on the solid character of the individuals who hold the public trust.



Randall J. Meyer
Ohio Inspector General



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL
RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF INVESTIGATION

FILE ID NUMBER: 2011-220

SUBJECT NAME: Taffnie Lent

POSITION: Health Aide Supervisor

AGENCY: Ohio Department of Mental Health

BASIS FOR INVESTIGATION: Agency Referral

ALLEGATIONS: Abuse of Office/Position

INITIATED: November 30, 2011

DATE OF REPORT: April 15, 2013

INITIAL ALLEGATION AND REPORT SUMMARY

On November 30, 2011, the Office of the Ohio Inspector General received a complaint alleging Taffnie Lent, an employee of Appalachian Behavioral Healthcare (ABH), a division of the Ohio Department of Mental Health, used a state-issued payment card to make legitimate State of Ohio business purchases at Staples, Inc., an office supply retailer, which earned bonus credits. Lent then applied these bonus credits to her personal Staples Rewards Program account, and allegedly redeemed the credits for personal items worth approximately \$987.71. Among the items Lent was alleged to have purchased by redeeming the credits included a computer and school supplies for her family. An investigation was opened upon receipt of the complaint.

BACKGROUND

Appalachian Behavioral Healthcare (ABH), a division within the Ohio Department of Mental Health (ODMH), provides inpatient care for acutely mentally ill adults from southeastern Ohio. Services include evaluations, intensive psychiatric care, recovery, psychiatry, psychology, social services, patient education, occupational and recreational therapy, and work evaluation. In addition, community support network programs provide services to clients and their families residing in the community.¹

Payment cards are state-issued credit cards administered by the Ohio Office of Budget and Management (OOBM). Each state agency, board or commission's executive staff determines if their agency will participate in the payment card program and how many cards will be issued to employees. Payment cards function like credit cards except they have a \$2,500 single transaction limit and a \$15,000 monthly spending limit. Payment cards are issued in the name of the employee assigned to receive the card and not in the name of the state agency.²

Staples Office Supply is currently a state term contract vendor for the State of Ohio. State term vendors have contracts with the Ohio Department of Administrative Services (ODAS) to provide goods or services to state agencies at pre-negotiated prices. Pursuant to ODAS purchasing policies, agencies are required to use state term vendors if items are not available from the Ohio

¹ Source: Ohio Department of Mental Health website.

² Source: Ohio Office of Budget and Management website.

Penal Industries, Community Rehabilitation Programs, Office of Support Services, or the Rehabilitation Services Commission.³

The state term contracts do not contain a provision prohibiting an agency from entering into a contract allowing the agency to accumulate credits, rebates, coupons, discounts, or redeemable points for purchases made. Values accumulated can be used at a later date to reduce the cost of future purchases or even free items. However, the Ohio Ethics Commission has released opinions stating state employees cannot personally benefit from these rewards programs.

INVESTIGATIVE SUMMARY

The Office of the Ohio Inspector General opened an investigation to address the original allegation that Taffnie Lent used her purchasing authority to associate her legitimate state purchases with her personal Staples Rewards Program account card in order to secure a personal benefit.

Lent is employed at the Appalachian Behavioral Healthcare office in Athens, Ohio, as a health aid supervisor and is assigned to the nursing supervisor's office. According to ABH, Lent is responsible for "... ordering different supplies for the Nursing Department and is responsible for a State credit card for these purposes."

The Office of the Ohio Inspector General conducted the investigation into the allegations through the following process:

- A subpoena was issued to Staples office supply;
- Interviews were conducted with the following ABH employees: Taffnie Lent, Mona Taylor - ABH Office Assistant 3 and mother-in-law of suspect, and Robert Lloyd Barnhart - Nurse Executive;
- Documentation from Appalachian Behavioral Healthcare was obtained from ABH Chief of Police Joseph Sprague and ABH Human Resource Director Amy Grover.

³ Source: Ohio Department of Administrative Services website.

ABH reviewed receipts for Staples purchases made by Lent during fiscal years 2011 and 2012. The review of the receipts identified a Staples Rewards Program account number, later identified as belonging to Lent, was used at the time of the purchases. According to ABH's initial report, from July 2010 to November 2011, a total of \$11,701.53 was charged to the state payment card assigned to Lent for purchases from Staples. When Staples was asked to establish the value of all rewards earned on the awards card number associated with the ABH account, Staples reported a total "product redemption" by Lent of \$987.71. From responses provided by Staples, ABH determined "point redemptions were made in two main transactions," which were purchases of computer/office equipment and school/office supplies.

The Office of the Ohio Inspector General issued a subpoena to Staples for all materials connected to activity on Lent's Staples Rewards Program, account #2060816457. An analysis of the materials provided by Staples showed that, on or about October 11, 2009, Lent enrolled in the Staples Rewards Program and she had earned personal Staples Rewards Program account credits from 51 transactions completed between the dates of October 13, 2009, and December 22, 2011. Additionally, from these materials, investigators were able to determine the types of payment used for each of the purchases. Investigators determined Lent used various methods of payment, including the use of the state payment card issued to her by ABH

Subsequently, the Office of the Ohio Inspector General obtained and reviewed records for transactions made on Lent's state-issued payment card and determined Lent completed \$16,608.07⁴ in purchases from Staples between the dates of January 1, 2010, and October 4, 2011. Of that amount, Lent used her personal Staples Rewards Program account card to accumulate credits for \$12,166.53 in purchases she made for ABH and the state of Ohio. Staples' representatives explained the company does not maintain the actual amount of credits earned for each individual purchase. As a result, the Office of the Ohio Inspector General was unable to calculate exactly the personal benefit Lent received on her Staples Rewards Program account card with purchases Lent made on behalf of ABH.

⁴ This amount is greater than the amount identified by ABH, as their analysis began with transactions from July 2010.

On January 17, 2012, during an interview conducted by the Office of the Ohio Inspector General, ABH Nurse Executive Robert Lloyd Barnhart stated he managed the nurses department and supervised Taffnie Lent. Barnhart said Lent is the only person in the nurses department who is issued a state payment card. Barnhart admitted failing to instruct Lent on the proper use of the state payment card, but he believed it was not his responsibility to do so. Barnhart said he received ethics training during the Taft administration and added, based on the training, he believed accepting personal rewards from state purchases was “illegal” due to the benefit received. Barnhart also said he thought Lent had received ethics training because, once a year, during evaluations, ethics training courses were offered, and Barnhart did not believe Lent had missed any of the trainings. Barnhart stated he did not give Lent permission nor was he aware she used her Staples rewards card when making purchases for the state.

On January 9, 2012, the Office of the Ohio Inspector General interviewed Taffnie Lent. Lent stated that, as part of her duties, she was responsible for the scheduling of employees and nurses and ordered their supplies. Lent said she provided nurses with medical equipment and any office supplies they might need, as well as non-office supply items such as candy, gum, and electric razors for patients. Lent stated she purchased office supplies from Staples, and normally ordered them on-line from her state computer, and then Staples delivered those supplies to the facilities. On certain occasions and in emergency situations, Lent said she would go directly to the local Staples store and pick up whatever item was needed. Lent stated she was issued a state payment card and had the authority to purchase items up to \$2,500 with the approval of Nurse Executive Robert Barnhart. Lent stated that the state payment card is issued to the individual and not the office, and its use is restricted to the facility and cannot be used for personal benefit.

Lent stated she had a Staples rewards card issued in her name and utilized the card when making state purchases. Lent admitted using the credits she had accrued from state and personal purchases to buy a laptop, mouse, supplies, and items she kept in her desk drawer. Lent said the laptop was at her house and it belonged to her and not the state. When purchasing the laptop, Lent stated its acquisition cost was \$312 and she had received \$125 in “rewards dollars,” which she used towards the purchase. Lent said she had opened the personal rewards card at the same

time she received the state payment card and added that she was never instructed on the use of the state payment card nor informed of any restrictions associated with her rewards card. Lent noted that she had two children in school and two children out of school and that her purchases of school supplies were substantial. Lent said she did not consider it a problem to receive personal reward card credits when using her state-issued payment card and indicated her personal rewards card number appeared on the receipts submitted to ABH.

During a second interview conducted by the Office of the Ohio Inspector General on March 15, 2012, Lent was given a spreadsheet to examine listing all purchases associated with her personal Staples Rewards Program account card from October 13, 2009, to December 22, 2011. Lent reviewed the spreadsheet and identified, for each transaction, what she believed to be a transaction for ABH, a personal transaction, or a transaction she could not recall. Lent identified 176 items purchased for personal use totaling \$1,412.04; 141 items purchased for the state of Ohio using the state-issued payment card, totaling \$12,288.37; 18 purchases of which she had no recollection, totaling \$3,279.16; for a grand total on the spreadsheet of \$16,979.58.

In addition, Staples records indicated that in October 2011, a rebate of \$40 was processed and redeemed by Lent. ABH provided documentation which indicated that this rebate was the result of a special purchase offer by Staples which provided a "\$20 Visa[®] Prepaid Card with purchases of two of the same HP toners." ABH records showed that the rebates were earned directly from purchases Lent made on behalf of ABH. On October 3, 2012, Lent was questioned at the Athens County Prosecutor's Office and acknowledged the accuracy of the documentation ABH provided on the Prepaid Visa Cards and the authenticity of her signature. However, Lent stated the rebate was earned from her personal purchases and not connected to purchases Lent made for the state with the state-issued payment card. Lent stated the two \$20 prepaid cards were used for her personal benefit.

Other Matter

On April 17, 2012, the Office of the Ohio Inspector General was contacted by ABH Chief of Police Joseph Sprague to provide new information concerning Lent. Sprague reported that on April 9, 2012, ABH Administrative Assistant Mona Taylor told ABH CEO Jane Krason that while she was helping her son (the estranged husband of Lent) clean his garage, she discovered four large printer cartridges. Sprague reported that Taylor believed the cartridges were the property of ABH because each bore the mark of a patient care unit number. On April 11, 2012, Chief Sprague reported Taylor brought the printer cartridges to ABH and turned them over to him. A property sheet indicated that the value of each of the three HP 53X printer cartridges was approximately \$450, and the value of one HP 42A toner cartridge was approximately \$169. On June 14, 2012, as a result of an inquiry by the Office of the Ohio Inspector General, Sprague and ABH Security Consultant Nacrina Alvarez de Blanco acknowledged that the HP cartridges fit printers in current use by ABH and were in “areas within Ms. Lent’s scope of responsibility.” On April 26, 2012, the Office of the Ohio Inspector General traveled to ABH and took possession of the following items: one HP 24A toner cartridge; two HP 55X toner cartridges; a paper copy of a Staples order confirmation; and a paper copy of a Staples rebate confirmation.

On April 26, 2012, the Office of the Ohio Inspector General interviewed ABH Administrative Assistant Mona Taylor. Taylor stated she had been with ABH for approximately eight years and was currently employed as an Office Assistant 3. Taylor stated she was the mother-in-law of Lent, and that her son and Lent were in the process of a divorce. Taylor stated she was aware of the initial allegation regarding Lent because her husband, who worked the night shift at ABH in Lent’s unit, heard rumors of Lent’s “misuse of Staples” and he reported it to his supervisor. Taylor stated she was aware of two laptops purchased by Lent and some school supplies, but was unsure as to the date(s) when those purchases were made. Taylor stated she never confronted Lent regarding any purchases and had not seen the two laptops.

Taylor was asked about the discovery of the print cartridges in her son’s garage. Taylor stated it was April 7, 2012, the day after Good Friday, and she was helping her son clean his garage in preparation of his move from the house. During her cleaning, she stated she saw five large,

unopened printer cartridge boxes marked “1 North, 1 South” and “possibly maybe one was marked 2 North and 2 South,” which she indicated were ABH units. Taylor stated there were actually six boxes, but one box was empty. She stated she “knew where they came from.” The location of these boxes in her son’s garage was in plain sight, on top of a freezer. Taylor stated that on the following Monday, she reported the incident to the CEO of ABH, who referred her to Chief Sprague. Sprague advised Taylor to retrieve the boxes from her son’s garage and bring them in to him. Taylor stated when she asked her son how long the boxes had been there, he said “they’ve been there a while.” Taylor stated that Lent had been out of the house since October 2011, but had access to the residence.

During a third interview conducted by the Office of the Ohio Inspector General on May 31, 2012, Lent responded to questions about the printer cartridge boxes found in the garage of her former residence. Lent stated she and her husband once resided at 7997 Rolling Hills Acres Road, Athens, Ohio, but they were in the process of a divorce. Lent explained she left the residence on October 27, 2011, and did not have access after that date because of a court order prohibiting her return. Lent further stated she would return to the residence on occasion to pick up her children, but her former husband or former mother-in-law were always present. Lent stated when vacating the residence, she was permitted to take items such as “clothing and sundries.”

Lent was then given the opportunity to review photos of the boxes of printer cartridges retrieved from her former residence, and after examining the photos and their markings, she identified the boxes as belonging to ABH. Lent acknowledged the markings and the boxes belonged to 1 North, 2 North and 2 South nurses’ station. She also stated that the printer cartridges were something she would have purchased for ABH and recognized the markings as something she would have marked, stating, “I mark them all when I, when I bring them in.” After identifying the boxes as belonging to ABH, Lent stated that the printer cartridges were no longer used at the facility.

Lent acknowledged that the printer cartridges were at her house, but said she sent an email to ABH staff asking if anyone needed them. She stated that the hospital no longer used them and nobody wanted them. Lent stated she was advised by the ABH IT person to take the cartridges back to Staples and see if the store would issue a credit to ABH. Lent stated Staples would not take them back because she did not have a receipt or purchase date. When Lent stated that the receipt had been sent to the business office of ABH after the purchase, she was asked why she did not request the receipt from the business office, to which she replied that the receipt went to Columbus. When asked why that was an obstacle, she stated “they (Staples) told me they didn’t know if they’d even take them if because of the---because how old they were.” Lent could not identify to whom she spoke with at Staples or when the purchase was made.

Lent stated when she could not return the printer cartridges back to Staples, she placed them in the trunk of her personal car. Lent was asked if she had access to a state vehicle, to which she replied that she used a state vehicle when driving to Columbus, but used her personal vehicle when traveling locally, such as to Staples. Subsequently, Lent’s son came to her house and wanted to trade cars, so Lent said she cleaned out her car, including the toner cartridges, and left them in her garage. Lent indicated she never went into the garage and, therefore, forgot about them, stating “I just, honestly, I never go in the garage and I, I, I would forget about it and then I’d see them and I’d be like oh, I need to stick them in the trunk; and then, and then I got put out of my house...” Lent stated the toner cartridges sat in the trunk of her car for about a week and in her garage for a couple of months before she moved out of her house. Lent acknowledged that the printer cartridges were “very expensive” and that she never informed her supervisor they were in her garage.

On June 27, 2012, Lent emailed the Office of the Ohio Inspector General to provide a brief statement as to the motives of her alleged accusers and to state it was not her intent “to steal those items” or to “sell them.” She stated that the items were no longer in use at the ABH facility and, therefore, she never paid much attention to their handling. Lent then provided pictures taken on April 12, 2012, of the printer cartridge boxes sitting in her garage. The pictures showed the cartridges in the location Taylor indicated she had found them.

The Office of the Ohio Inspector General asked Chief Sprague about Lent's assertion that the printer cartridges in question were no longer of use to ABH. Sprague stated that the "relevant printers are still in use and that we have had both types of printers in the facility for a number of years." Ohio Department of Mental Health Security Consultant Nacrina Alvarez Blanco stated, "All of the boxed items from ABH in Lent's garage are items which are currently used for ABH business purposes and are not obsolete. There was no business need for Lent to return the ABH supplies to the vendor(s)."

CONCLUSION

The Office of the Ohio Inspector General reviewed documents provided by ABH and Staples which indicated Lent had used her personal Staples Rewards Program account card when making purchases for ABH using her state-issued payment card. Later, Lent redeemed the Staples Rewards Program account credits she accrued from her purchases for ABH using her state-issued payment card and from personal purchases made with her own money to obtain computer equipment and various supplies. These items were purchased for Lent's personal use and not for ABH or the state of Ohio. In addition, Lent obtained two Visa[®] Prepaid Gift Cards, totaling \$40, from Staples from purchases she made for ABH using her state-issued payment card. Lent used the two Visa prepaid gift cards for her personal use.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe that wrongful acts or omissions occurred in this instance.

Lent admitted to taking toner cartridges and storing them at her former residence without informing anyone at ABH. Lent stated the cartridges were for printers no longer in use at ABH and she was unable to return them to Staples for a refund because a purchase receipt could not be located. Lent transported the toner cartridges from the ABH site and stored them in the garage at her former residence. ABH officials stated the printers these toner cartridges could be used for were still in use. The toner cartridges could have been transferred to other ABH staff members who utilized those printers.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe that wrongful acts or omissions occurred in this instance.

RECOMMENDATIONS

The Office of the Ohio Inspector General makes the following recommendations and asks the Ohio Department of Mental Health to respond within 60 days with a plan detailing how the recommendations will be implemented. The Ohio Department of Mental Health Resources should:

- 1) Determine if the conduct of Taffnie Lent warrants administrative action.
- 2) Review the appropriate policies and procedures regarding the use of state-issued payment cards with those employees who have been issued cards. In particular, remind the employees regarding the use of rewards cards when making purchases on behalf of the state.
- 3) Conduct an inventory of items Lent purchased on behalf of ABH to ensure other items are not missing.

REFERRALS

The Office of the Ohio Inspector General will provide a copy of this report to the Ohio Ethics Commission, and previously provided information related to this case to the Athens County Prosecutor's Office for consideration.



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

NAME OF REPORT: Ohio Department of Mental Health

FILE ID #: 2011-220

KEEPER OF RECORDS CERTIFICATION

This is a true and correct copy of the report which is required to be prepared by the Office of the Ohio Inspector General pursuant to Section 121.42 of the Ohio Revised Code.

Jill Jones
KEEPER OF RECORDS

CERTIFIED
April 15, 2013

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