

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF
INVESTIGATION



AGENCY: OHIO DEPARTMENT OF TAXATION
FILE ID NO.: 2016-CA00033
DATE OF REPORT: FEBRUARY 22, 2017

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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: 2016-CA00033

SUBJECT NAME: Kelly S. Bolen

POSITION: Tax Examiner

AGENCY: Ohio Department of Taxation

BASIS FOR INVESTIGATION: Agency Referral

ALLEGATIONS: Abuse of Office/Position

INITIATED: August 17, 2016

DATE OF REPORT: February 22, 2017

INITIAL ALLEGATION AND COMPLAINT SUMMARY

On August 17, 2016, the Office of the Ohio Inspector General received a complaint from the Ohio Department of Taxation (Taxation) regarding suspected illegal activity by Kelly S. Bolen, an employee in its Personal Income Tax/School District Income Tax Compliance Unit. Taxation alleged Bolen accessed confidential personal information (CPI) for herself, relatives, and known acquaintances in 2013 through 2016. Additionally, Bolen is alleged to have adjusted the system used to process personal income tax returns to prevent Relative D¹ from having to take a personal identity quiz, and accessed CPI from a third-party system used by Taxation to obtain information about this same relative.

An investigation was opened upon receipt of the complaint. Bolen was also placed on administrative leave on August 17, 2016.

BACKGROUND

Ohio Department of Taxation

The Ohio Department of Taxation is responsible for the enforcement and administration of all state taxes except insurance and motor vehicle license taxes. As part of its duties, the department registers taxpayers, processes tax returns, determines tax liabilities, issues refunds and assessments, conducts audits, and enforces Ohio's tax laws. In addition, the department oversees the administration of the real property tax by local governments. The department is also responsible for determining revenue distributions to local governments, reimbursement for property tax relief, sales and use tax distributions, and allocations to counties from the Public Library and Local Government Fund. The department is overseen by the tax commissioner who is appointed by the governor and confirmed by the Ohio Senate. The Ohio Department of Taxation is funded through general revenue funds, application fees, and fees charged for administering various state and local taxes.²

¹ In compliance with the Ohio Department of Taxation's rules prohibiting any identifying information related to a taxpayer from being released, this report will not identify the taxpayer by name or relation to Bolen.

² Source: Biennial budget documents.

For tax year 2014, with filings occurring in calendar year 2015, the Ohio Department of Taxation established a personal identity quiz to try and reduce the amount of personal income tax refund fraud. Based on parameters established by Taxation, a taxpayer's personal income tax return may be selected to undergo additional requirements to confirm the taxpayer's identity.

Taxpayers are notified via a letter that they will be required to complete a personal identity quiz in order to receive their refund. This quiz is completed online or over the telephone, by the taxpayer where they are asked several multiple choice questions to confirm their identity. Upon successfully completing the quiz, the refund will be processed by Taxation. If the taxpayer fails, they are given another attempt to pass the quiz. If they fail after the second attempt, the taxpayer will be required to submit additional information to Taxation in order to receive their refund.

Applicable Rules, Policies, and Procedures

The following rules, policies, and procedures were reviewed as part of this investigation:

In response to a report of investigation issued by the Office of the Ohio Inspector General, the Ohio General Assembly passed House Bill 648, establishing §1347.15 of the Ohio Revised Code. This section defines "Confidential Personal Information" (CPI) and identifies what personal information is not to be considered a public record. Common examples of confidential personal information protected by this section include an individual's Social Security number, driver's license number, medical records, and records whose release is prohibited by state or federal law. Possible ramifications of an employee violating this code section by improperly accessing or releasing CPI range from administrative action to criminal charges and being permanently prohibited from state employment.

This section also mandates that all state agencies, excluding the judiciary and state assisted institutions of higher learning, develop and adopt agency rules regarding the access of CPI that is maintained by the agency. The law specifies several requirements that agencies must incorporate into their rules concerning the handling of CPI, including but limited to: a defined criteria used to determine an employee's level of access to CPI and a list of the valid reasons as to when employees are permitted to access CPI; procedures for logging and recording employee access to CPI and the requirement that a password or other authentication must be used to access CPI

stored electronically; that agencies designate an employee to serve as the data privacy point-of-contact who ensures that CPI is properly protected; the requirement that agencies must provide on demand to an individual, a detailed listing of all CPI maintained by that agency concerning that individual, unless the CPI relates to an investigation; and a policy that requires agencies to notify individuals whose CPI has been accessed for an invalid reason.

Ohio Revised Code §1347.15 requires all applicable state agencies to establish a training program for all employees who access, or who supervise employees who access, or who authorize employees to access, confidential personal information, so that all employees are made aware of all statutes, rules, and policies governing access to such information.

The Ohio Department of Taxation established agency rules for handling CPI in Ohio Administrative Code §5703-31, *Accessing Confidential Personal Information*. The department also created Policy No: ODT-101, *Accessing Confidential Personal Information*, which was effective as of February 1, 2011, and updated December 21, 2015. Both the Ohio Administrative Code and Ohio Department of Taxation policy state CPI maintained by Taxation, "... may only be access by ODT employees for valid business purposes." The policy states invalid/improper access of CPI includes,

... accessing information for personal gain, looking up information regarding relatives, acquaintances, neighbors, celebrities or others for which there is no authorized business purpose. In the event a Department employee is contacted by a relative or acquaintance and asked to look up that person's CPI to resolve a tax issue, the employee must immediately notify his/her supervisor.

Ohio Department of Taxation Policy No: ODT-300, *Use of Internet, Email, and Other IT Resources*, effective January 22, 2013, establishes the proper use of the Internet, state email accounts, and other IT resources, including third-party databases. In the section of the policy regarding prohibited use of these resources it states, "Using a third party database including but not limited to LexisNexis, Westlaw, Hoovers, LEADS, and Accurint for any purpose outside the scope of employment or the Department's contract with such third party providers" is not allowed.

Taxation also created Policy No: ODT-005, *Conflict of Interest*, effective December 1, 2015, to effectuate Ohio Revised Code §5703.07 that states in part, "... Except as otherwise authorized in section 108.05 of the Revised Code, the tax commissioner and each employee of the department shall devote his entire time to the duties of his office" This policy includes a section regarding activities employees are prohibited from engaging in, including, "... the preparation or completion, outside of the scope of official duties, of any tax returns involving local, county, state or federal taxation laws for or on behalf of any taxpayer (other than an immediate family member)." The policy defines immediate family members as, "An employee, a spouse of an employee on a joint tax return, or employee's minor child or legal ward."

According to Taxation's online training portal, Bolen acknowledged reading and understanding the updated CPI policy on December 21, 2015, and "Guidelines for ODT Employees Accessing Confidential Personal Information" on January 19, 2011; the use of IT resources policy on January 9, 2013; and the conflict of interest policy on October 17, 2012, and December 1, 2015. Additionally, Bolen is shown to have taken an in-person training course on the "Suspicious Filer/ID Confirmation Quiz" on December 9, 2014.

INVESTIGATIVE SUMMARY

As part of the complaint received, the Ohio Department of Taxation outlined events that led to their suspicion that Kelly S. Bolen improperly accessed confidential personal information contained in systems, databases, and programs available to Taxation employees. As part of Bolen's job duties, she has access to the system used by Taxation to process personal income tax returns called IMOD. Bolen receives work assignments from within her department through "513 Edit Sheets." These sheets represent specific taxpayer issues related to Ohio personal income tax payments, refunds, and interest calculations. The Taxpayer Service Unit (TPS) may also transfer calls to Bolen in situations where the TPS agent is unable to assist a caller. When assisting a caller, if Bolen accesses a taxpayer's records, Bolen is required to enter the taxpayer's Social Security number on a "production spreadsheet" which Bolen provides to her supervisor.

Additionally, Bolen works on leads Taxation receives from the federal Internal Revenue Service (IRS). These leads, called Revenue Agent Reports (RAR), are received when a taxpayer submits

a federal income tax return with an Ohio address but failed to file an Ohio personal income tax return, or when the information included on both returns, including adjusted gross income, does not match. Bolen does not have access to the federal system, called the Transcript Deliver System (TDS), used to investigate these leads. However, she does have the ability to request information by submitting a request through the system Taxation created to track access to TDS, called a TDSR.

According to Taxation, on July 18, 2016, Bolen requested a TDSR for Acquaintance G that was forwarded to Trina Everts. Everts recognized Acquaintance G as someone both her and Bolen went to high school with and immediately notified Bolen's supervisor, Brooke Paulson, of the request. She also informed Paulson that Acquaintance G's wife or girlfriend was the hairdresser for Bolen.

According to the complaint, Paulson reviewed IMOD and determined Bolen did not include any notes in Acquaintance G's account regarding why she was requesting federal tax information through TDSR. Paulson then reviewed the production spreadsheet and found no entry for Acquaintance G, nor was the taxpayer the subject of any RAR or on Bolen's edit sheets.

On July 28, 2016, the complaint reads that Paulson asked Bolen to provide a business reason for accessing Acquaintance G's information. The next day, Bolen was unable to provide any documentation and stated the individual must have been on one of the edit sheets. Bolen then asked to cancel the TDSR stating she no longer needed the information.

The complaint entry for August 2, 2016, reads that Bolen approached Paulson and stated she had received a call from Acquaintance G's wife on her direct phone line and Bolen had updated information in the account for Acquaintance G's son based on this phone call. She told Paulson she was informing her of the situation in case Paulson still had concerns about Bolen accessing the accounts. When asked, Bolen could not explain to Paulson how Acquaintance G's wife had obtained her direct phone number.

After reporting this information, Taxation's internal auditor conducted additional research within IMOD and determined Bolen had accessed information of individuals identified as possible relatives of Bolen. In several instances, Bolen made address changes to the individuals' accounts. Bolen also is alleged to have made a change to Relative D's account that would cancel the identity quiz the relative was flagged to receive. Finally, Bolen accessed information regarding Relative D on two separate occasions through a third-party system used by Taxation called Accurint.³

On September 7, 2016, the Office of the Ohio Inspector General interviewed Brad Arnold, Taxation's internal auditor, to discuss his research and to review additional information. Arnold provided the following:

- IMOD Browsing History reports from 2013, 2014, 2015, and 2016, for individuals identified as possible relatives of Bolen as well as browsing history for her own account;
- Screen shots from IMOD showing address changes Bolen made to individuals identified as possible relatives of Bolen in 2013 and 2015;
- Screen shots from IMOD showing notes Bolen made in Acquaintance G's account on July 28, 2016, and August 2, 2016;
- IMOD screen shots for notes and changes Bolen made to Relative D's account as well as the browsing history from 2014, 2015, and 2016;
- TDSR log for Bolen from July 1, 2016, to August 17, 2016;
- Bolen's phone log from July 1, 2016, to August 17, 2016; and
- Bolen's Accurint access activity log from May 22, 2016, to August 17, 2016.

Arnold explained prior to 2016, Taxation employees were permitted to access their own information within IMOD to review whether or not their tax returns had been accepted and processed. However, they were only permitted to view the information and were strictly prohibited from making any changes. Starting in 2016, employees were informed if they had any questions regarding their own personal tax returns or filings, they were to contact Internal Audit for assistance.

³ Accurint is a third-party database used by Taxation to verify taxpayer identities.

During the September 7, 2016, meeting, investigators asked for the TDSR and phone logs for Bolen dating back to January 1, 2016. This information was provided on September 8, 2016. A review of the provided information by the Office of the Ohio Inspector General determined the following:

Browsing History

Bolen accessed several accounts throughout the last four years for herself and of possible relatives, but made no changes to these accounts. The following chart shows the number of days in each year Bolen accessed these accounts, sometimes for multiple times per day:

<u>Individual</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Herself	3	5	7	2
Relative A	1	7	3	10
Relative B	1	8	3	1
Relative C	3	11	6	0

Investigators noted several instances where the access occurred outside the normal time period for filing income tax returns (identified as January through April/May).

Address Changes

In addition to viewing the accounts for two other possible relatives during the four-year period under review, Bolen made address changes for Acquaintance F in 2013 and Relative E in 2015. The following chart shows the number days in each year Bolen accessed these accounts:

<u>Individual</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Acquaintance F	0	3	3	0
Relative E	24	2	0	2

Again, investigators noted numerous instances in 2013 where the access occurred months after the normal time period for filing income tax returns.

Acquaintance G

From a review of the IMOD screen shots, TDSR log, and phone logs, investigators determined the following:

- July 18, 2016:
 - 11:32 a.m., Bolen accesses IMOD for Acquaintance G's account
 - 11:39 a.m., Bolen submits a request through TDSR for Acquaintance G's federal tax information
- July 27, 2016:
 - 11:08 a.m., another employee at Taxation enters a note in Acquaintance G's account stating "[redacted]"⁴
- July 28, 2016:
 - 8:00 a.m., Bolen enters a note in IMOD under Acquaintance G's son's account stating "TP under two SSN requested TDS"
 - 9:45 a.m., Bolen enters a second note in IMOD stating "Requested TDS for federal info"
 - Moments later Bolen enters a note in Acquaintance G's account stating "Requested TDS for fed info"
- August 2, 2016:
 - 9:37 a.m., Bolen receives a call on her direct line from a number associated with Acquaintance G
 - 9:47 a.m., Bolen changes the name for Acquaintance G's son's account
 - 9:52 a.m., Bolen enters a note in IMOD under Acquaintance G's account stating "Recd phone call from TP concering (sic) filing, advised TP to call IRS about 2011 and 2012 but TP [redacted]"⁴
 - Moments later Bolen enters a note in Acquaintance G's son's account stating "Per phone call corrected last name to [redacted]"⁴

Investigators determined that there were no calls made directly to Bolen from the taxpayer or transferred from TPS around the time of the IMOD access and TDSR on July 18, 2016.

⁴ Information was redacted as it concerned specific information regarding the individual's tax return.

Additionally, it appeared another Taxation employee was already working on a tax filing issue with Acquaintance G on July 27, 2016.

Relative D

The IMOD browsing history shows Bolen accessed Relative D's account three times in 2014; nine times in 2015; and two times in 2016. From a review of the IMOD print screens of Relative D's account, investigators discovered the following:

- May 7, 2015
 - 6:44 p.m., quiz notice sent to taxpayer
- May 8, 2015
 - 12:06 p.m., address change made by Bolen
 - 12:08 p.m., note entered by Bolen stating "Quiz Docs Approved; Update Return to Remove from Suspense/ID Quiz Docs Approved"

Brad Arnold told investigators that the system shows the ID quiz was marked "quiz docs approved" (that he had passed the identity quiz) for Relative D and the refund was allowed to proceed. Arnold also stated that quiz notices are mailed to taxpayers, and given the date of the note by Bolen, the individual would not have received the notice by May 8, 2015. Therefore, the individual would not have been able to provide the necessary documentation by May 8, 2015, as indicated in Bolen's note. Additionally, from the Accurint access logs provided, Bolen is shown to have accessed information related to Relative D on July 7, 2016, and again on July 20, 2016.

On October 5, 2016, Kelly S. Bolen was interviewed by the Office of the Ohio Inspector General. Bolen stated she had worked for the Ohio Department of Taxation for 28 years as a tax examiner. Bolen acknowledged that in her capacity as a tax examiner, she had access to different programs, systems, and databases including IMOD and Accurint. Bolen stated she also had the ability to request information from the TDS system but could not directly access that system. When asked by investigators if she had the ability to change information in IMOD, Bolen replied she could change certain information. Bolen stated she would use Accurint for the purpose of looking up addresses and other information related to filers to verify their identities.

Bolen was asked by investigators about her understanding of Taxation's policies related to the use of these systems and databases, specifically whose information she was allowed to access and for what purposes. Bolen said, "... you generally need to have some reason to look something up" when accessing the system and acknowledged it was prohibited to go into the system to randomly access information. Bolen was questioned about what actions she would take if a relative had asked her to access the system on the relative's behalf. Bolen said she would usually forward that type of request to another employee. When asked by investigators whether or not she had accessed the system for an acquaintance, Bolen said that in the past, she would forward those requests to another employee. However, Bolen noted that she may have accessed the system for an acquaintance depending on the purpose of the request.

Bolen was asked by investigators if a relative or acquaintance had called would she access the information in the system at their request. Bolen replied she would not nor would she access an acquaintance's information at their request.

Bolen was shown by investigators the sections within the policies where her activities were prohibited and also where she had digitally acknowledged receipt of the policies in the past. The following is an excerpt from Bolen's interview with investigators regarding her understanding of Taxation policies:

OIG: According to the policy, using a third-party database including, but not limited to LexisNexis, Westlaw, Hoover's, LEADS and Accurint for any purpose outside the scope of employment or the department's contract with such third-party providers ..., are you familiar with that section?

Bolen: Probably not.

OIG: Okay.

Bolen: I, I wish when we got these that they would do it the way they used to do it and we'd sit down --- because now they just send them in an e-mail and you kind of...

OIG: Right.

Bolen: ... read them and you --- I don't think we read them to the point that we should.

OIG: Okay.

Bolen: And unfortunately, I guess that would be my fault.
OIG: Is this one of those where you see the policy, scroll all the way down real quick and hit sign off on?
Bolen: Unfortunately.
OIG: So you do understand that when you do that you're acknowledging that you understand the policy?
Bolen: No, I didn't underst --- I mean I guess you're --- yeah.

[Break]

OIG: Is there something at the bottom before you hit that button that says I've read and understand this policy and then you click it?
Bolen: (Sighs) Probably, but after 28 years I think you kind of start --- I shouldn't have. But ...

[Break]

OIG: But understand when you click that button and acknowledge by signing off on ...
Bolen: I should have read it ...
OIG: ... policy ...
Bolen: ... much closer. I should have
OIG: ... you, you are basically stating you've read the policy and you understand it. Now this is a policy that wouldn't be brand new. I mean this policy as far accessing these third-party databases and such for personal use, that would be something that would be generally known. We don't go in there, we don't run Accurint unless it's for business purposes only. I mean that, that's not simply just a policy. I'm sure you probably understood that before, correct?
Bolen: Well, every time we have had a Lexis class or an Accurint class we've always been allowed to go back and do ourselves.
OIG: Ourselves.
Bolen: Or our spouse. They say you can ...

OIG: But would they ever caution during these classes about not accessing it for family members or friends?

Bolen: Yeah.

Investigators showed Bolen the IMOD access logs showing the number of times over the last four years she had accessed family members' accounts. Bolen stated she believed it was permissible for her to access this information within the system. Investigators again cited to Bolen the policy specifying prohibited access and asked her if she was aware that such activity was prohibited. Bolen said she had been told by her union representative that this access was permissible.

With regard to accessing Acquaintance F's account, Bolen initially denied knowing who the individual was but later admitted it was an ex-boyfriend "... from a long time ago" and they had dated for a "few years." When asked why she would have accessed his account, Bolen replied, "I don't know."

Investigators next asked Bolen about making address changes for her relatives and acquaintances and how that would have been allowable under the policy. Bolen stated she did not feel a request to make an address change was something that needed to be passed on to someone else and that only making changes to an individual's return was impermissible. Investigators asked Bolen if she understood what "accessing" meant – explaining to her that "accessing" meant logging-in and looking at someone's information, not necessarily changing information. Bolen replied, "No, I didn't understand that."

As to her knowledge of her accessing the information of the individual taxpayer that prompted the investigation, Bolen claimed she was not acquainted with the person. However, research found she was acquainted with Acquaintance G's wife through social media websites. When this was pointed out to Bolen, she claimed she was friends with numerous individuals online but did not know them personally. Bolen also denied having gone to high school with Acquaintance G.

When asked why it took her 10 days before she made a note in the system about requesting the individual's federal tax information, Bolen stated she believed she was interrupted at the time of the initial access and was later informed by her supervisor there was no note in the account. When investigators asked if Bolen was being questioned by her supervisor on why she accessed the information, therefore prompting her to include a note in the account, she replied "No. She didn't ask me anything."

During the interview with investigators, Bolen provided detailed information regarding her interaction with Acquaintance G even though she claimed not to know him and that it was a routine request that she handled over the phone. Bolen could not explain how the individual, and later his wife, were able to call her direct line as that number is not publically available. Bolen was also shown the call logs indicating she did not receive a call directly, or a transfer from TPS, around the time of her accessing the account on July 18, 2016. When asked if Bolen told the individual or his wife to call her to create a paper trail after questions were raised about her accessing the account, Bolen said "No!"

Finally, investigators questioned Bolen about accessing a third-party database for information related to Relative D and canceling the identity quiz to allow the relative's tax refund to be released. Bolen emphatically denied accessing Accurint for information before admitting she had looked up the relative's information. She explained why she accessed the information and when it was pointed out she was accessing the database for personal information and not for tax related purposes, Bolen said, "Well, again, I thought that you could look up your family members and that's all I did."

In regard to the identity quiz, Bolen denied canceling the quiz saying, "There's no, no way. Because I wouldn't even know how to do that." Bolen also stated she "... had no training or worked with the quiz." When it was noted she made an address change to the account minutes before the quiz was canceled, Bolen questioned if making an address change would have caused the quiz to be canceled. Bolen did acknowledge she could have made the address change but again denied canceling the quiz.

After the interview, the Office of the Ohio Inspector General asked Taxation if making an address change would have affected the identity quiz. Investigators were informed by Arnold, who spoke to Taxation's IT department, that the address change would have no impact on the quiz. Additionally, the note located in IMOD would not have been system generated and would have been something Bolen had typed herself. Investigators also determined Bolen had attended in-person training related to the identity quiz on December 9, 2014, contrary to her statement that she had received no training.

Other Matter

When Bolen was questioned about accessing Relative A's account, Bolen volunteered she had helped prepare and file the relative's tax returns, as well as for Relative D and Relative B. When asked if she completed the returns or just filed them on Relative A's behalf, Bolen stated she had prepared the return together with the relative. Bolen explained to investigators what had occurred in 2015 when she accessed Relative A's account outside of the normal tax reporting season, noting, "Toward the end of May I realized that I made a mistake that (the relative) would have to correct." Bolen added she continued to access Relative A's account to verify if an amended return had been submitted.

Taxation policy No: ODT-005, *Conflict of Interest*, effective December 1, 2015, states employees are prohibited from preparing tax returns for anyone except immediate family members. The policy defines immediate family members as, "An employee, a spouse of an employee on a joint tax return, or employee's minor child or legal ward." Per this definition, Relative A, Relative B, and Relative D are not immediate family members and Bolen should not have assisted in the preparation or filing of their tax returns.

CONCLUSION

On August 16, 2016, the Office of the Ohio Inspector General received a complaint from the Ohio Department of Taxation outlining suspected illegal activity by one of their employees, Kelly S. Bolen. Taxation officials alleged Bolen had used various systems and databases under the control of Taxation to access information of family members and acquaintances for non-work related purposes in violation of several Taxation policies. In one instance, agency officials

alleged Bolen changed information requiring an identity quiz be completed by a relative, which in turn allowed the refund to be released to the taxpayer.

The investigation showed Bolen had violated Taxation policies by accessing information of family members and acquaintances on several occasions over a four-year period. During an interview, Bolen acknowledged accessing this information but initially claimed she was allowed to do so. Bolen also claimed she had been told by her union representative this activity was permissible. Bolen claimed a limited knowledge of the Taxation policies even though she had acknowledged the receipt and understanding of these policies over her 28 years of employment with the agency. Bolen told investigators she had not always read these policies but had simply signed-off on them.

As to Bolen's accessing the information of the individual that prompted the complaint, Bolen claimed she did not know the person even though she was acquainted with his wife through social media. On another occasion, Bolen accessed the information of a person who she claimed she did not know; however, when pressed, told investigators the person was an ex-boyfriend who she had a relationship with for several years in the past.

When asked about the changes to Relative D's account, Bolen admitted to changing the relative's address. However, she adamantly denied changing the requirement that the relative complete an identity quiz in order to release their tax refund. Bolen surmised the nullification of the identity quiz requirement may have occurred when she changed the address. Taxation IT later confirmed the two fields were unrelated and Bolen's user ID was used to nullify the requirement for the identity quiz thereby allowing the tax refund to be processed.

Finally, Bolen told investigators during the interview she had prepared and filed three relatives' tax returns in the past. This action also violated Taxation policy in that none of those listed falls into the category of immediate family member according to the policy.

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

Bolen was terminated from her employment with the Ohio Department of Taxation on November 3, 2016.

RECOMMENDATION(S)

The Office of the Ohio Inspector General has determined that no recommendations are warranted for this report of investigation.

REFERRALS

This report of investigation will be provided to the Franklin County Prosecuting Attorney and the Columbus City Attorney for consideration.



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

NAME OF REPORT: Ohio Department of Taxation

FILE ID #: 2016-CA00033

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
February 22, 2017

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