

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF
INVESTIGATION



**AGENCY: OHIO DEPARTMENT OF REHABILITATION & CORRECTION
OHIO PENAL INDUSTRIES
FILE ID NO.: 2017-CA00024
DATE OF REPORT: DECEMBER 20, 2018**

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

“Safeguarding integrity in state government”

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Randall J. Meyer
Ohio Inspector General



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REPORT OF INVESTIGATION

FILE ID NUMBER: 2017-CA00024

SUBJECT NAME: Ohio Penal Industries

POSITION: State Agency Department

AGENCY: Ohio Department of Rehabilitation and Correction

BASIS FOR INVESTIGATION: Anonymous Complaint

ALLEGATIONS: Mismanagement, Abuse of Position

INITIATED: July 11, 2017

DATE OF REPORT: December 20, 2018

INITIAL ALLEGATION AND COMPLAINT SUMMARY

On June 29, 2017, the Office of the Ohio Inspector General received a telephone call from an anonymous complainant alleging that Ohio Department of Rehabilitation and Correction (ODRC) employees assigned to work at Ohio Penal Industries (OPI) were using their positions for personal gain. The complainant also noted concerns as to how OPI had disposed of farm equipment from the closure of the state prison work farms. The complainant believed there was equipment missing, possibly stolen, and currently unaccounted for by OPI and ODRC.

On July 10, 2017, the Office of the Ohio Inspector General met with ODRC officials to discuss the complaint regarding the equipment at issue. During the meeting, ODRC officials identified additional issues at OPI regarding potential mismanagement by the leadership involving OPI Chief Sheri Duffey, Assistant OPI Chief Todd Cordial, and Penal Industries Manager Dan Kinsel. At the conclusion of the meeting, the Ohio Inspector General decided to initiate a joint investigation between the Office of the Ohio Inspector General and the ODRC Chief Inspector's Office.

Shortly after the meeting, Duffey, Cordial, and Kinsel received notification from ODRC that they were being placed on administrative leave. Upon the notification of the pending administrative leave, Kinsel immediately filed for retirement with an effective date of August 1, 2017. The Office of the Ohio Inspector General spoke with Kinsel by telephone to arrange a meeting. He declined to be interviewed. Following independent internal investigations by ODRC, Cordial and Duffey were terminated from their employment in February and March 2018, respectively.

BACKGROUND

Ohio Department of Rehabilitation and Correction

The Ohio Department of Rehabilitation and Correction is charged with the supervision of felony offenders in the custody of the state, including providing housing, following their

release from incarceration, and monitoring the individuals through the parole authority. The department also oversees the community control sanction system that provides judges with sentencing options to reduce the inmate population. There are currently 27 correctional institutions throughout the state. The director of ODRC is appointed by the governor and confirmed by the Ohio Senate. ODRC is funded through general revenue funds, federal funding, and revenue earned through sales from the Ohio Penal Industries.¹

Ohio Penal Industries

The ODRC Ohio Penal Industries currently operates 33 shops at 13 correctional facilities throughout the state, as well as a product showroom and vehicle service center at 1221 McKinley Avenue in Columbus, Ohio. Beginning in 2014 until their closure, OPI was also responsible for operations at the 10 prison farms throughout the state of Ohio. Prior to this change, the farms were overseen by the institutions at which they were located.

OPI is responsible for an industrial training program designed to provide vocational skills and a meaningful work experience for the inmate population. Some of these products and services include license plates, office furniture, modular furniture, janitorial supplies, asbestos abatement, and vehicle service and repairs.

The OPI mission statement is “To assist Ohio Prisons in the management of offenders through training, by producing quality, cost efficient products and services; thereby, contributing to their successful reentry to society.”²

OPI manufactures or assembles items generally sold to other state agencies. State law requires these agencies to purchase from OPI if the item requested is provided by OPI and available.³ If OPI is unable to provide the item requested or provide the item within a needed timeframe, then the requesting agency must receive a waiver to allow the

¹ Source: Biennial budget documents.

² Ohio Penal Industries website.

³ Ohio Revised Code §§ 125.035, 125.609 and 5147.07.

purchase of the item from an outside vendor. OPI also provides services both to state agencies and to the private sector. As with the product line provided by OPI, if another state agency has need for a specific service OPI can provide, the agency is required to utilize OPI.

INVESTIGATIVE SUMMARY

After meeting with the ODRC Chief Inspector's Office to discuss the investigation, the Office of the Ohio Inspector General compiled a list of over 30 separate allegations and issues involving various OPI and ODRC employees. After an initial assessment, investigators dismissed several of the allegations due to insufficient cause, or lack of supporting evidence and referred other allegations back to ODRC for an internal investigation. The remaining allegations were divided and grouped by issue into three areas of investigation: the prison farm closure and related issues, the Ohio Penal Industries and related issues, and issues involving management and oversight.

The prison farm closures section of this report discusses the disposal and trade-in of farm equipment for construction equipment; training related to the use of new equipment; ethics issues regarding a trip to Iowa by three OPI employees; and the impacts of the farm closures on ODRC's dairy barns and its dairy expansion project.

The Ohio Penal Industries section deals with issues with the operations at OPI and include:

- Improprieties at the Vehicle Service Center;
- Allegations that OPI Chief Sheri Duffey and Assistant Chief Todd Cordial used state resources for personal gain;
- The use of inmate labor for personal purposes;
- Inmate security issues;
- The building of a "smoke shack" at Duffey's direction to allow employees to smoke in a state facility in violation of Ohio law;

- Entering into lines of business contrary to OPI’s mission; and
- Providing free furniture to an Ohio House Representative and two departments within ODRC.

The third section discusses the lack of management and oversight by leadership identified in this report of investigation.

Report Format

Considering the number of issues addressed by this report of investigation, the Office of the Ohio Inspector General will deviate from a normal report format and note findings at the end of each section. It will also be noted, where applicable, instances where the Ohio Department of Rehabilitation and Correction took corrective action during the investigation after being informed of problems by investigators with the Office of the Ohio Inspector General and the ODRC Chief Inspector’s Office.

For summary purposes, the following are interviews conducted by investigators during the investigation:⁴

- Darren Arnett* – automotive technician, November 29, 2017;
- Tony Bateson – sales representative, January 25, 2018;
- Mary Chaney – sales representative, December 19, 2017;
- Todd Cordial – Penal Industries manager 3, OPI assistant chief, December 13, 2017;
- Tom Cowell – Penal Industries manager 3, October 17, 2017;
- Sheri Duffey* – business operations manager 3, OPI chief, February 15, 2018;
- Will Eleby – administrator for the Office of Reentry and Enterprise Development, October 11, 2017;
- Brian Hoffman* – equipment operator 2, November 2, 2017;

⁴ Individuals or dates marked with an [*] are interviews conducted solely by the Office of the Ohio Inspector General, all other interviews included the ODRC Chief Inspector’s Office.

- Gary Howard – facility project manager, October 26, 2017;
- Stuart Hudson – managing director of Healthcare and Finance, February 1, 2018;
- Denise Justice* – superintendent for the Ohio Central School System, October 12, 2017;
- Inmate 1 – assigned to OPI, assisted with furniture installation and sales as well as various transportation duties, August 16, 2017;
- Inmate 2 – assigned to OPI, assisted with furniture installation and sales as well as various transportation duties, August 16, 2017;
- Inmate 3 – assigned to OPI’s Vehicle Service Center as a clerk, August 17, 2017;
- John Lyon – Penal Industries manager 1, August 3, 2017;
- Dan Kinsel – Penal Industries manager, on April 6, 2018, declined to be interviewed.
- Shaun Martin – sales representative, December 6, 2017;
- Gary Mohr* – former ODRC director, October 11, 2017, and February 28, 2018;
- Murphy Tractor and Equipment, March 19, 2018;
- Wendall Oaks – former OPI chief fiscal officer, December 12, 2017;
- O’Reta Panzone – administrative professional 4, October 19, 2017;
- Kyle Schneider – president of Bay Products, October 27, 2017;
- Keith Shaw – interim production manager, December 19, 2017;
- Sherry Smith – correction specialist, December 7, 2017;
- Kevin Stockdale – deputy director of Administration, December 13, 2017;
- Todd Thobe – financial manager, OPI chief fiscal officer, August 14, 2017* and November 30, 2017; and
- Jeff Wilkins – Penal Workshop superintendent, October 31, 2017

PRISON FARM CLOSURES AND RESULTING ISSUES

In 1868, the Ohio Department of Rehabilitation and Correction instituted a prison farming operation at the old Ohio Penitentiary in Columbus. Over the decades, this operation expanded to 10 locations at various institutions throughout Ohio and included a

21,000-square foot meat processing operation at Pickaway Correctional. In the fall of 2015, then-ODRC Director Gary Mohr⁵ and his senior staff began discussing the feasibility of continued farm operations across the state. Discussions continued for the next several months and ultimately the decision was made to cease farming operations. On April 12, 2016, Mohr publicly announced the closure of the state's prison farms.

At the time of the farms' closure decision, ODRC owned approximately 1,000 dairy cows; 2,300 head of beef cattle; 12,500 acres of state-owned land dedicated to farming operations; and a fleet of farm equipment. After the announcement to close the farms was made, ODRC immediately began the process of selling the cattle at auction and trading much of the farm equipment for heavy construction equipment. Most of the remaining inventory of farm equipment was either sold or traded for non-construction equipment. Investigators learned that ODRC was in the final phase of an \$8.9 million project to expand the dairy operation and facilities at London and Marion correctional institutions. This project began in January 2015 and was completed after the decision was made to close the farms in June/July 2016.

One of the concerns expressed in the complaint received by the Office of the Ohio Inspector General was the overall farm closure and equipment trade-in process. The joint investigation focused on this issue and the failure of Ohio Penal Industries (OPI) to properly establish a training program for its newly obtained construction equipment and the line of business OPI sought to institute utilizing the new equipment. The investigation also addressed the impact the farm closures had on the dairy production expansion program and related expenditures.

In order to facilitate the trade-in of the farm equipment for construction equipment, OPI chose Murphy Tractor and Equipment (Murphy) as the vendor. Murphy worked with JD Equipment to value the farm equipment that was slated to be traded in. Both are dealers

⁵ Mohr resigned from ODRC on August 31, 2018.

for John Deere: Murphy specialized and sold construction equipment and JD Equipment specialized and sold farm machinery. OPI ultimately transferred possession of its farm equipment to JD Equipment to sell on the resale market. JD Equipment consequently provided OPI a \$1.6 million credit with Murphy, which OPI used to purchase construction equipment from Murphy.

The complaint received by the Office of the Ohio Inspector General alleged the farm equipment was improperly disposed of after the farms were closed. Penal Industries Manager Dan Kinsel managed the equipment trade-in process during the farm closures. The farm managers described the process as “chaotic,” explaining vendors would show up unannounced and select the equipment they wanted. After the trade-in process had concluded, one vendor informed ODRC that eight equipment items were unaccounted for, and sought to be reimbursed nearly \$82,000. JD Equipment sent a list of “missing” equipment to Murphy Equipment who in turn forwarded the list to OPI. On November 9, 2017, ODRC paid \$79,200 to Murphy for items that remained in the possession of ODRC. Later, investigators discovered that some of the equipment was being utilized at other prison locations and the remaining equipment was determined to be duplicate listings on the inventory sheet. The list was derived from the inventory list originally provided by OPI of the equipment available for trade compared to what JD Equipment received. Investigators from the Office of the Ohio Inspector General and the ODRC Chief Inspector’s Office began searching for the equipment. Ultimately, all the missing pieces of equipment were accounted for as either in current use at various ODRC facilities or were determined to have been double counted on the original inventory list.

Heavy Equipment Training Program

As previously stated, the farm equipment was traded by OPI for heavy construction equipment with the understanding this equipment would be used for the demolition project at the former Correctional Reception Center in Orient, Ohio (Orient) and other future projects.

During interviews with both inmates and staff, it was apparent that no formal training or apprenticeship program existed at the time of the acquisition of the equipment.

According to those interviewed, ODRC staff selected inmates who showed the ability to satisfactorily start and move the equipment to work at the demolition site.

Additionally, ODRC employees assigned to OPI construction did not go through a thorough vetting process. If an employee marked on their initial application that they had operated heavy equipment in the past and met other minimal qualifications, then following a background check, they were assigned to oversee the inmates. OPI officials stated there were no queries made to verify the employee's claims of previous experience with the equipment such as checking references or verifying previous employment.

When investigators asked if the inmates received any safety training or instruction on how to use the equipment, OPI provided copies of Inmate Training forms showing 38 inmates received four hours of "training" in July and August 2017. According to the forms, the inmates were "trained" on nine different pieces of equipment including hand and power tools used in construction, personal protective equipment, and use of specific chemicals (gasoline, cleaning chemicals, diesel fuel, kerosene). ODRC staff members provided all this information to the inmates during one four-hour training class. According to the Inmate Training form, the training mainly consisted of watching videos on safety and videos showing how to operate the equipment. [Exhibit 1](#)

During one interview, ODRC employee Tom Cowell provided investigators a photo showing inmates using a piece of equipment they were supposedly "trained" to operate. The undated photo depicts an inmate using an excavator to haul a skid loader that would not start. The photo shows another inmate walking alongside the equipment, clearly within the fall zone. The Office of the Ohio Inspector General showed the photo to officials with the federal Occupational Safety and Health Administration (OSHA) and the Ohio Bureau of Workers' Compensation Public Employment Risk Reduction Program

(PERRP), both of whom expressed safety concerns with the manner in which the equipment was being operated and the activity in the picture.



Photo of Excavator Hauling a Skid Loader

Finally, investigators were informed of a video that appeared on an ODRC email bulletin with a link to YouTube showing ODRC Director Mohr operating some of the equipment at the demolition of Orient. In the video, Mohr operates a bulldozer and discusses the training program OPI established for the operation of the construction equipment. However, at the time of the video no training or apprenticeship programs existed.

Investigators interviewed Will Eleby, administrator for the Office of Reentry and Enterprise Development (ORED) on October 11, 2017, to discuss the establishment of training and apprenticeship programs at ODRC. According to the ODRC website, the mission of the office:

... is to reduce idleness of inmates through the creation of inmate training programs and increasing the number of jobs for inmates while incarcerated and post release. The key goal is to expand the number of partnerships with private sector businesses and to utilize their expertise to develop training for inmates in transferrable job skills and provide job opportunities for inmates upon release.

Eleby stated that every quarter, an advisory board met that was comprised of ODRC staff, business owners, members of the governor's Office of Workforce Transformation, and the superintendent of the Ohio Central School System.⁶ Eleby said the purpose was to discuss training programs and workforce opportunities for inmates.

If any programs needed a sponsor, Eleby's department worked to facilitate a relationship with an outside business to serve in that role. Eleby said his department is responsible for vetting business owners who wish to participate as a sponsor to ensure they are not only hiring ex-offenders but offer jobs to all qualified Ohioans. Eleby noted the advisory board was also involved in this process. These businesses are then given the opportunity to interview any trained and qualified inmates scheduled for release within 90 days.

Regarding the heavy equipment operator program, Eleby stated he had various conversations with Denise Justice, former superintendent for the Ohio Central School System (OCSS) about establishing a training program; however, he noted it was difficult to justify a program where no business sponsor wanted to collaborate with ODRC. Eleby also said the expense of developing a program without a business sponsor was not cost effective. In other ODRC training programs, the business sponsor helped to offset the cost by providing instruction and training. In addition, given the timeline (two to three years to completion) for this type of apprenticeship program, most businesses were not willing to invest time and resources, knowing it would be several years before the released inmates could work at their respective companies. This was unlike shorter-term training programs where inmates are released in a matter of months and available to work for the sponsor or other similar businesses.

Eleby recalled a brief conversation with Kinsel who told him that OPI planned to implement a heavy equipment training program. Eleby said he asked Kinsel about a certification process for the inmates, noting that employers would not hire someone

⁶ OCSS is a special purpose school district for inmates housed within ODRC.

without certification. Eleby said after the initial conversation, he and Kinsel never had any further discussions about the heavy equipment training program. Eleby said he was especially concerned about the inmate selection process for participation in the program. He stated businesses wanted to know the crimes the inmates had committed because some criminal offenses committed by the inmates prohibited the businesses from hiring them. Eleby cited an example of the commercial driver's license (CDL) program in which habitual DUI offenders would not be qualified to participate. Investigators also asked Eleby about the YouTube video of Mohr driving the bulldozer. He said, at the time of the video, he was not aware of any type of training program as mentioned but cautioned that he did not get involved in every ODRC program.

The Office of the Ohio Inspector General interviewed Denise Justice,⁷ former superintendent for the Ohio Central School System (OCSS) on October 12, 2017. OCSS works in partnership with the U.S. Department of Labor (USDOL) in establishing approved apprenticeship programs at ODRC as well as providing high school diplomas for inmates and overseeing post-secondary contracts with several colleges and universities.

According to Justice, if any division within ODRC wished to implement an apprenticeship program, the first step in the process was to contact OCSS. Justice said after the initial contact, she would send an OCSS apprenticeship supervisor to gather information to gain a better understanding of the tasks and jobs the inmates would be performing. With that information, OCSS would determine if the proposed program could fit into an already existing program or, in lieu of an existing program, search the USDOL database to see if the proposed program would fit within another program ODRC does not offer.

⁷ Justice retired from ODRC on April 9, 2018.

Investigators learned that there are apprenticeship programs offered by USDOL where ODRC has some latitude to change; however, there are other programs that have specific mandatory requirements that are not subject to change. In all cases, a warden who wants to offer a new program at an institution must formally obtain approval of the proposed new program before it is instituted. Any inmate who can meet 50 percent of the time requirement can enroll in the program. After acceptance into the program, ODRC enters the inmate's name into the USDOL database. If an inmate is released from prison prior to the completion of the program, it becomes the inmate's responsibility to find a similar apprenticeship program to complete their training. ODRC works with outside employers through the ORED to hire inmates who have completed a specific apprenticeship or other job training program. Justice was involved in that process as well through her position on the ORED board.

Investigators asked Justice if anyone from OPI had approached her about establishing an apprenticeship program or any other heavy equipment training program. Justice said she had conversations in the past about heavy equipment licensing and warehouse work with various departments within ODRC. She recalled that in September 2017, she had a brief conversation about starting an apprenticeship program within OPI and asked one of her supervisors to send information to OPI Facility Project Manager Gary Howard about various programs available. Justice said she never heard back from Howard. Justice stated that she did not believe ODRC would have enough work in that area to train inmates and meet the requirements of an apprenticeship. Justice confirmed there was no established USDOL-approved apprenticeship program for heavy equipment operators at ODRC. Justice also stated she had not had conversations with Duffey, Cordial, or Kinsel about establishing such a program.

On October 26, 2017, investigators interviewed Gary Howard, who oversees OPI's construction operations. Howard said when he began working at OPI in April 2017, Kinsel told him OPI Construction would be performing the demolition work at the

Correctional Reception Center (Orient) and that OPI would not be contracting the work to an outside company. Howard said he was told by Kinsel that inmates would be running the demolition equipment. When investigators asked about how inmates were selected to work on the project, Howard said OPI staff went to the institutions to ask inmates if any of them had heavy equipment experience and if so, were interested in operating heavy equipment. Inmates who indicated they had experience and were interested, were selected to work on the project. Howard explained that OPI staff transported inmates and equipment to an open field, instructed the inmates on the proper use of the controls, and allowed them to operate the equipment until the staff believed the inmates exhibited their ability to operate the equipment safely. If an inmate did not have the experience he claimed, then OPI provided additional training after which, the inmate would be assigned to work at the demolition site. Howard said inmates were provided this training since OPI was "... a training program for inmates."

Investigators also asked Howard about how OPI staff members were selected to oversee the inmates operating the heavy equipment. Howard said the OPI staff members who worked for the construction program were supposed to have heavy equipment experience prior to their hiring by ODRC. He said staff members were required to specify their construction experience on their employment application. According to Howard, during the interview process, Kinsel lined-up equipment in a parking lot to evaluate an applicant's ability to operate the equipment. If after exhibiting the ability to start and move the equipment to the satisfaction of the evaluators, the individual would be assigned to the project. Howard stated that he did not know whether anyone verified the applicant's claim of heavy equipment experience, but Howard noted he had observed several employees operate the equipment to his satisfaction at the Orient project site. Howard did not express concern with the selected OPI staff members overseeing the inmates who may have had little or no experience operating the equipment.

Later in the interview, Howard conceded additional training was necessary for the inmates. Howard said he conducted the four-hour block of training the inmates received in June-July 2017. He said the training was more informative training (i.e., be aware of your surroundings, stop and ask if you have questions on operating the equipment) rather than proficiency training. Prior to this, the inmates had not signed any forms indicating they received training while working in the construction section. When investigators noted their concerns to Howard that they believed the inmates' heavy equipment trainings were deficient, Howard responded, "I agree 100 percent with you." To illustrate their safety concerns with the program, investigators showed Howard the picture of the inmates hauling the skid loader with the excavator. Howard stated he was not at the location when the photo was taken.

At the beginning of this investigation, OPI began researching different types of trainings inmates should attend to work with the equipment at the Orient demolition site. However, according to Howard and at the time of his interview on October 26, 2017, OPI had yet to develop or institute any trainings using this equipment. When asked if he had discussed his training concerns with his current supervisor, Bill Mason, Howard said he had not.

Regarding the YouTube video involving Mohr and the inmate apprenticeship program, Howard confirmed there was no program formally instituted at the time of the production of the video. Howard said it was his idea to have Mohr drive one of the pieces of equipment, but he did not know whose idea it was to make the video. Howard stated the plan was to produce a series of videos on the demolition and construction process at Orient.

On October 31, 2017, investigators interviewed Penal Workshop Superintendent Jeff Wilkins, who oversees the OPI construction crews. Wilkins stated most of the inmates working on the Orient demolition project had some experience working on construction

or using heavy equipment in their past, while others received training on how to operate the equipment on site. Wilkins said he did not play a role in the selection of the inmates nor did he evaluate them on their actual experience because that was the responsibility of the penal workshop specialists.

Wilkins told investigators that he believed the current operations at Orient were safe. He confirmed he had seen the picture of the excavator carrying the skid loader and noted it was not safe to use the equipment in such a manner. Wilkins noted that he was not at the site at the time of the incident. Wilkins stated he preferred the inmates to have more training and was told the inmate running the excavator in the picture had the necessary experience to operate the equipment. To his knowledge, no one had checked the inmates' backgrounds nor the inmates' experience operating the equipment. Wilkins stated he was not aware of any apprenticeship program for inmates on the use of construction or other heavy equipment.

ODRC Policy Number 02-REN-06, *Office of Enterprise Development Advisory Board and Partnerships*, outlines the process for establishing training programs through partnerships with private sector businesses. When a potential partnership has been identified, a Partnership Proposal is required to be completed. The proposal is evaluated by the Office of Enterprise Development (OED) administrator, and if viable, is forwarded to the OED Advisory Board for formal approval. Investigators determined this process was not completed before or immediately after the purchase of the construction equipment by OPI.

During an interview conducted on December 13, 2017, with OPI Assistant Chief Todd Cordial, investigators asked Cordial to expand on the Orient demolition project and the heavy equipment training. Cordial explained it was a cumulative management idea to start the program, but the specific idea originated with Kinsel. Cordial said he believed the idea could be a "super" training opportunity for the inmates because they would be

given the chance to earn a good salary if they found employment in the construction field upon their release. Cordial added that he and the rest of OPI management were working with the education section to create an apprenticeship program for deconstruction and demolition, and they were preparing to present an education plan just prior to being placed on administrative leave. Cordial admitted the plan was not created until after OPI received the equipment, and he was unaware of why the plan was not discussed with the education section prior to the beginning of any deconstruction and demolition program.

During an interview conducted on February 15, 2018, by the Office of the Ohio Inspector General, Penal Industries Manager 3 Sheri Duffey stated she had conversations with Kinsel and other construction staff about developing apprenticeship programs. Duffey did not respond to investigators when asked if the discussions about these programs ever progressed beyond the conversation phase. However, later in the interview, Duffey said she was told “they (were) looking into it” but acknowledged she never had any direct conversations with Eleby or Justice.

During his interview conducted on December 13, 2017, Deputy Director of Administration Kevin Stockdale was also asked by investigators to explain the heavy equipment training program at OPI. Stockdale stated that he was not aware that no inmate training program existed at the time of the trade-ins or at the time of his interview. He noted that ODRC had reviewed a model program instituted in Maryland where inmates learned about demolition. Stockdale said he told the OPI staff it was his expectation a training program would be in place when OPI acquired the new construction equipment. He said it was also his understanding they were working with ODRC education to create an apprenticeship program for the operation of the equipment. Stockdale said it was “very much (a) surprise ...” to him to learn the issue of trainings was not settled until recently, and that it was possible OPI senior staff members were not being truthful in their statements.

Stockdale also told investigators that he had numerous meetings with Duffey where he issued directives to her to address the various issues impacting OPI (i.e., properly establishing a training program using heavy equipment; prohibiting inmates from operating state vehicles unsupervised; etc.). However, Stockdale failed to verify whether Duffey followed his directives. Specifically, he did not ensure that a business plan was created and approved for the heavy equipment training program in accordance with ODRC Policy Number 25-OPI-03: Establishment of New OPI Industries.

On February 1, 2018, investigators interviewed Managing Director of Healthcare and Finance Stuart Hudson about the demolition project. Hudson said a training program was not discussed at the time of its inception other than the project would provide work experience for inmates. He also informed investigators of a new apprenticeship program approved on January 29, 2018, with the possibility of allowing retroactive approval for 75 percent of the hours the inmates had already worked on the project at Orient. After Hudson's interview, the Office of the Ohio Inspector General obtained documentation dated January 29, 2018, and confirmed two apprenticeship programs had been created for Construction Craft Laborer, I-A (Demolition) and Hazardous Waste Material Tech (Asbestos).

Investigators conducted interviews with then-ODRC Director Gary Mohr on October 11, 2017, and February 28, 2018. The Office of the Ohio Inspector General asked Mohr about the video he appeared in where he discussed a new training program involving heavy equipment and demolition at OPI. Mohr replied, at the time of the video, he was unaware there was no heavy equipment training program formally instituted. Mohr said he wanted OPI to pursue a similar program established in Maryland involving the demolition of their old prisons and assumed OPI had properly established its own version of the program.

Lack of New Product/Service Information Report

The Office of the Ohio Inspector General found no OPI documentation properly establishing a new training program or line of business involving demolition work. ODRC Policy Number 25-OPI-03: *Establishment of New OPI Industries* (effective January 26, 2008), states a New Product/Service Information Report is to be created before the implementation of a new product line. A properly prepared New Product/Service Information Report is required to provide the following information:

1. Anticipated market or partner;
2. Number of civilian staff;
3. Number of inmate workers;
4. Space required;
5. Equipment costs;
6. Shipping of finished goods;
7. Special requirements, if any;
8. Projected annual operating costs;
9. Anticipated annual revenue;
10. Price structure for new products/service;
11. Product demand;
12. Benefits of new products/service;
13. Proposed manufacturing site of new products/service; and
14. Market analysis.

Investigators found no evidence that a New Product/Service Information Report had been completed by OPI before the heavy equipment was received and the new training program was established.

Findings

The Office of the Ohio Inspector General's investigation into OPI's establishment of its deconstruction/demolition program, as well as the staff and inmate heavy equipment training for its deconstruction/demolition program determined the following:

- OPI failed to follow ODRC Policy Number 25-OPI-03: *Establishment of New OPI Industries*, before instituting the new deconstruction/demolition program;
- OPI failed to ensure program safety and training was properly provided to ODRC staff and inmates before being permitted to operate heavy equipment; and

- OPI did not adequately vet appropriate staff who were responsible for overseeing the inmates on the demolition project at Orient.

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

Gold Key Trip to Iowa

During interviews about the equipment trade-in and heavy equipment training, investigators learned that OPI staff members Dan Kinsel, Gary Howard, and Jeff Wilkins had attended a trip to Iowa in May 2017, shortly after the OPI equipment trade-in transactions occurred. The trip was initially described as a train-the-trainer event, where the three OPI employees would learn how to operate the new equipment and later teach staff and inmates. However, those interviewed stated that after the three employees returned from their trip, they talked about attending factory tours and a riverboat cruise.

Investigators requested and received from ODRC copies of all travel documentation related to the Iowa trip. Officials provided an Out-of-State Travel Request form completed by Kinsel, requesting approval for flights and hotel accommodations at an estimated cost of \$2,946. The form stated the purpose of the travel was for “Training on the new John Deere 850 operating systems and JDLINK software.” Cordial, Duffey, and Stockdale approved the travel request. [\(Exhibit 2\)](#)

Investigators learned from documentation provided by ODRC that a state-issued payment card was used to pay nearly \$2,000 for the airfare to Iowa for the three employees. ODRC officials were unable to find documentation indicating whether the state reimbursed the three employees for their hotel accommodations or meals. The Office of the Ohio Inspector General later confirmed the three employees were never reimbursed for any expenditures related to this trip through the state accounting system.

On July 18, 2017, the Office of the Ohio Inspector General issued a subpoena to Murphy Tractor and Equipment requesting documentation and any correspondence related to the OPI trip to Iowa. Murphy responded to the request on August 8, 2017. Included in the documents was an email dated March 24, 2017, suggesting Kinsel, Howard, and Wilkins would be paying for their own hotel rooms:

From: Candace Jindra [mailto: [REDACTED]]
Sent: Friday, March 24, 2017 3:11 PM
To: Beth Esmoil < [REDACTED] >
Cc: Mark Hash < [REDACTED] >
Subject: FW: Gold Key US 52518955 Ohio Penal Industries 9May17.xlsx.xls

Please hold a hotel reservation for the following and reply with confirmation number when available.
Arrival May 8 depart May 10.
Dan Kinsel # 35745007
Gary Howard # 35745211
Jeff Wilkins # 35745066
Mark Hash # 35745226

Hash will be the only person paid by Murphy Tractor. The other 3 will have their room and tax guaranteed by Murphy Tractor but they have to pay their hotel fee upon arrival, we are unable to pay for their hotel rooms.

Thanks

On April 20, 2017, Mark Hash, the account manager from Murphy Tractor and Equipment overseeing the OPI contract, sent another email to the trip coordinator stating Murphy would pay for the rooms:

From: Mark Hash
Sent: Thursday, April 20, 2017 9:37 AM
To: Beth Esmoil; Candace Jindra
Cc: Elizabeth White
Subject: RE: Gold Key US 52518955 Ohio Penal Industries 9May17.xlsx.xls

Candace,

The customer now tells me we can pay for their rooms.

Other emails reviewed by investigators showed Murphy paid for a riverboat cruise and a rental car.

ODRC Policy Number 31-SEM-01, *Ethics* (effective January 2, 2012), incorporates the state's ethics law as contained in Chapter 102 of the Ohio Revised Code. Within the prohibition section of the ODRC policy, it states, "Travel, meals, and lodging: A public official cannot accept anything of value including travel, meals, and lodging from an improper source." An improper source is defined in the policy as, "... parties doing or seeking to do business with, regulated by, or interested in matters before DRC."

Investigators asked Howard about his trip to Iowa. Howard said Kinsel asked him if he wanted to go and he responded to Kinsel "Okay, are we allowed to go?" and that Kinsel responded to him "Yes, we are allowed to go." Howard stated the trip was for "some type of training" but said the only training he received on the trip was operating a bulldozer for approximately one hour. He said they spent the remainder of the trip touring a factory, visiting the John Deere museum, and attending a riverboat cruise. When asked if he had any concerns or questions about who paid for the trip, Howard replied Kinsel told him "... OPI was paying for it."

When investigators asked whether it would be improper if Mark Hash, the account manager from Murphy Tractor and Equipment who accompanied them, paid for the trip, Howard agreed it would. Howard stated, "he kinda figured" it was Hash who paid for the trip but again stated he was told by Kinsel "... that OPI was going to take care of it." Howard thought it was odd that the individual OPI was dealing with on the equipment trade-ins was going on the trip with them. However, because his supervisor, Kinsel, stated it was okay, he did not inquire further about the matter nor discuss his concerns with OPI management. Howard confirmed to investigators that he had received his annual ethics training.

Investigators also asked Wilkins about the Iowa trip. Wilkins said Kinsel approached him and asked if he wanted to go to Iowa for training. According to Wilkins, the amount of time spent training totaled about one and a half hours. Wilkins said, as far as he knew, ODRC paid for the airfare and OPI paid for the rest of the trip. Wilkins stated he had received emails from Hash detailing this arrangement. Wilkins noted to investigators that he was surprised to learn Murphy Tractor and Equipment paid for the trip. Wilkins added he did not see the later email from Hash regarding Murphy Equipment paying for the trip. He also said he did not have any conversations with Kinsel regarding who would be paying for the trip. Wilkins confirmed that when he returned from Iowa he did not submit any receipts or complete any requests for reimbursement. Wilkins said he would assume the vendor paying for the trip would be considered an ethics violation but he would need to review his agency's policy.

Wilkins stated he did expect to receive more training while in Iowa. He knew about the tour of the facilities but was not aware they would be going on a riverboat cruise. Wilkins said during the trip, he paid for his drinks and some meals but did not have any other out-of-pocket expenses. Wilkins also stated he did not use any leave while on the trip because he believed the training was work related.

During his interview, Cordial told investigators he believed the Iowa trip was for training on how to operate the heavy equipment recently acquired by OPI. He acknowledged approving the travel request form but was unaware the three OPI employees had not submitted any reimbursement requests for meals and lodging. Cordial told investigators he was not aware that Murphy Equipment had paid for those expenses and agreed it would be a problem if they had.

Duffey confirmed Cordial's account, and also stated the purpose of the trip was for training. She also was unaware Murphy Equipment had paid for part of the trip, noting it

did not make sense to her because ODRC had approved paying for the expenses related to the trip.

Stockdale and Hudson both stated they approved the trip and believed it was for training purposes. They also were unaware Murphy Equipment had paid for the meals and lodging. Stockdale told investigators that he sends annual reminders to employees cautioning them against receiving items of value from vendors, and added he believed the three employees should have been well-aware of ODRC's policies regarding the issue.

On March 19, 2018, investigators met with Murphy Tractor and Equipment employees Mark Hash, Region Director Mike Slinger, and Midwest Region Sales Manager Marty Hlawati to discuss the Iowa trip. Hlawati explained the trip to Iowa was offered to all customers who purchased custom-built equipment from Murphy Tractor and Equipment. The trip was an opportunity to examine the equipment in production and to tour the factory and a museum. Hlawati confirmed Murphy Equipment paid the tab for the three OPI employees. Hash stated that Murphy Equipment trained the employees on how to start and move the equipment they were purchasing. The training lasted a total of two to three hours for all three OPI employees. Hash confirmed the information investigators learned in the emails, stating he was initially told Murphy Equipment could not pay for the hotel rooms but was later told by Kinsel that they could.

Hash also confirmed the three OPI employees had attended a riverboat dinner cruise costing less than \$50 per person that was paid by Murphy Equipment. He stated Murphy Equipment paid for all the meals and alcoholic drinks purchased during the trip. Hash's statements contradicted Wilkins' claim that he paid for some of his meals and alcoholic drinks. Murphy also paid for a rental car used during the trip by the employees. From documentation provided by Murphy Equipment, approximately \$900 was spent in total for the three OPI employees to attend the trip to Iowa (excluding airfare which was paid by ODRC).

Findings

The Office of the Ohio Inspector General's investigation into the matter of the trip attended by three OPI employees to Iowa determined the following:

- Dan Kinsel, Gary Howard, and Jeff Wilkins violated state ethics laws and ODRC Policy Number 31-SEM-01, *Ethics*, by accepting things of value (meals, alcohol, and lodging) from an improper source (Murphy Tractor and Equipment).
- ODRC and OPI management failed to properly ensure OPI staff followed all applicable rules and policies.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe a wrongful act or omission occurred in this instance.

Dairy Barns and Dairy Expansion Project

In late 2014, as part of a plan to expand dairy production, ODRC made the decision to modernize and develop the dairy facilities located at the London and Marion prisons. The project plan involved the construction of several buildings including a new dairy parlor, barn, manure management lagoon, and other facilities at the London prison and a new barn and aboveground manure management system at the Marion prison. In January 2015, the controlling board approved a request from ODRC for the funding of \$8.9 million for the dairy facilities' project and construction at the two prisons.

The following are pictures of the completed projects:⁸

⁸ Pictures of the London barns were taken on January 26, 2018, and the pictures at Marion were taken on April 5, 2018.



Barns at London Correctional Institution



Holding Pens at London Correctional Institution



Inside of Barn (left) and Partially Completed Milking Parlor at London Correctional Institution (right)



Barn at Marion Correctional Institution



Manure Lagoon at London (left) and Manure Holding Tank at Marion (right)

According to state accounting records, ODRC spent approximately \$8.6 million of the \$8.9 million allocated for the London and Marion dairy improvement project. Most state construction projects receive funding through bonds issued by the Ohio Treasurer of State's Office (TOS). The Office of the Ohio Inspector General contacted the TOS to determine how much interest the state would pay related to this project. Based on the timing of the project expenditures, the TOS estimated the following, assuming the bonds were not refinanced (note: the third bond was issued with a variable rate so the rate that was in effect at the time of the request to the TOS was used to calculate the total estimated interest):

<u>Bond Series</u>	<u>Total Expenditures</u>	<u>Est. Interest</u>	<u>Est. Bond Payment</u>
2014A	\$1,596,178	\$837,913	\$2,434,091
2015B	\$6,616,170	\$3,463,537	\$10,079,707
2016B-D	\$409,553	\$140,529	\$550,082
TOTAL	\$8,621,901	\$4,441,979	\$13,063,880

The TOS also stated agencies are responsible for the principal and interest payments on the bonds. Further research by the Office of the Ohio Inspector General found that all bond payments from ODRC to the TOS were paid from General Revenue Funds (GRF)⁹ allocated to the ODRC budget. With the farms’ closures, ODRC reported revenue received from the sale of all cattle and other farm-related items, as well as receiving rental income on some farmland. However, none of the bond payments for the London and Marion barns were paid from these income sources – or from the OPI budget. Therefore, state of Ohio taxpayers will ultimately pay the estimated \$13 million in principal and interest on the bonds issued for ODRC’s dairy improvement projects.

As previously stated, in September 2015 discussions began among ODRC administrators and the director about whether or not to continue farm operations across the state. Between October and December 2015, the final decision was made to cease all farm operations and the process began of shutting down the farm operations facilities. However, the construction of the dairy barns and related buildings continued at both facilities and were completed between late 2015 and early 2016. According to Stockdale, to mitigate construction costs, ODRC contacted the contractor and requested the implementation of cost-cutting measures on the project. Stockdale said, “I told my construction folks to cut the costs where you can, it’s not going to be utilized as originally planned.” Because of the request to cut costs, the contractor made changes to the original plan, including not finishing the floor in the London dairy barn in the way

⁹ According to the Ohio Office of Budget and Management, revenue from major state taxes – personal income tax, sales and use tax, and business taxes – is deposited into this fund and allocated to state agencies, boards, and commissions through the biennial budget.

originally quoted. Though the flooring was completed by the contractor, the grooving in the floors was not completed in some areas. The following photographs show the difference between a partially grooved floor and a completed grooved floor:



Partially grooved floor (left) and completed grooved floor (right)

Much of the equipment, electrical fixtures, and other items inside the barns and other buildings were removed and sold or returned to the vendor for a credit. Investigators learned the newly constructed dairy facilities at both institutions continue to sit idle, remain unusable for their intended purpose, and to date have yet to be repurposed for an alternative use. Investigators also learned that The Ohio State University (OSU) had approached ODRC after the decision to cease farm operations became public. According to Stockdale, and other persons interviewed, ODRC and OSU officials met and traveled to the farm locations with the hope of entering into a partnership agreement. However, an agreement was never reached.

On February 28, 2018, the Office of the Ohio Inspector General interviewed then-ODRC Director Gary Mohr to discuss the issue of the new dairy facilities sitting idle. Investigators informed the director they were not investigating his decision to close the prison farms, but rather issues related to their closure. Mohr discussed his rationale for closing the farms and stated ODRC and OSU were “getting talks back on” regarding the university utilizing the barns. Mohr noted to investigators that the barns would not sit idle and would eventually be utilized.

Mohr provided to investigators a letter ODRC had sent to OSU on February 23, 2018, regarding restarting talks for use of the London and Marion Correctional farming facilities. The letter was sent after the Office of the Ohio Inspector General made its request to speak to Mohr and an interview was scheduled. On March 12, 2018, Mohr sent a follow-up letter to the Office of the Ohio Inspector General regarding his interview. In the four-page letter, Mohr again discussed his rationale for closing the farms and provided a list of partnerships ODRC had entered into with various entities at some of the closed prison farms. Regarding the matter of London and Marion farming facilities, he wrote, “DRC continues to market and look for opportunities for the assets that were constructed.”

On March 9, 2018, investigators met with officials from The Ohio State University Extension, College of Food, Agricultural and Environmental Sciences to discuss the negotiations between the university and ODRC. OSU officials confirmed they created a white paper¹⁰ listing options for mutual use of the closed farms shortly after ODRC made the announcement public. The officials at OSU stated they were considering areas located in Mansfield, Marion, and London but mainly focused on London due to its proximity to the Molly Caren Agricultural Center.¹¹ However, after viewing the London site and costs needed to complete the facility for dairy operations, OSU decided not to proceed further. In an email provided to investigators from Stockdale after his interview, the added cost to make the dairy barn at London usable for its intended purpose and as originally planned would be approximately \$1 million dollars. This cost would include finishing the grooving in the floor and installing the necessary milking equipment.

The OSU officials stated they also considered Marion for beef cattle operations but ultimately decided against the facility for three reasons: 1) it would cost less to

¹⁰ A white paper is a report detailing information or proposals related to a particular issue.

¹¹ According to OSU’s website, the Molly Caren Agricultural Center is home to the annual Farm Science Review and “...a 67-acre conservation area with an all-season cabin for agriculture and natural resource meetings.”

modernize their own facilities; 2) it was located at a further distance from campus; and 3) ODRC would still be utilizing inmate labor and because of concerns with OSU student safety, that was not an option.

According to the officials, OSU Agricultural Engineering considered leasing land near London Correctional for field scale research. However, OSU stated that either ODRC or the Ohio Department of Administrative Services (ODAS) changed the boundaries of the field, thereby reducing the overall acreage and moving the property lines closer to the prison fence. OSU officials stated they believed they would not be competitive with the new field boundaries and did not submit a bid. Ultimately, OSU officials concluded they could not envision reaching an agreement with ODRC due to the cost of improvements or changes needed to meet their requirements. They acknowledged receipt of the letter sent by Mohr in February 2018 but stated no meeting had been planned as of March 9, 2018.

Findings

The Office of the Ohio Inspector General's investigation into the matter of the impact of ODRC's decision to close the prison farms and ODRC's decision to expand its dairy barn and dairy processing operations found ODRC administrators had not considered nor instituted a plan to reconcile the two conflicting ODRC objectives. In fact, the construction at the dairy processing operations continued at the facilities located at London and Marion correctional institutions. Though ODRC modified its construction deliverables to reduce costs at London, these modifications resulted in the barn and milking parlor from being used for their intended purposes. To upgrade these facilities for their original intended use would cost approximately \$1 million.

Additionally, ODRC's two dairy operations' projects at London and Marion correctional institutions were paid using state-issued bonds, paid with state of Ohio taxpayer monies through the state's General Revenue Funds. The estimated cost of ODRC's two dairy operations projects, including interest on the bonds, is over \$13 million and none of these

costs have been paid by either OPI or non-GRF funds. To date, the facilities built by ODRC for its dairy processing operations located in London and Marion correctional institutions are sitting idle, however, ODRC has reported to investigators that the London facility is slated to be repurposed by OPI as a warehouse/storage facility. As of the date of this report, ODRC has no current plans for future utilization of the Marion facility.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe a wrongful act or omission occurred in this instance.

OHIO PENAL INDUSTRIES AND RELATED ISSUES

The initial complaint received by the Office of the Ohio Inspector General referenced potential improprieties at the Ohio Penal Industries (OPI) main office on McKinley Avenue in Columbus. The complainant alleged individuals were using their positions for personal gain or the gain of others; specifically, at the Vehicle Service Center (VSC). Purportedly, certain individuals who had their personal vehicles serviced at the VSC received discounts on parts, labor, or were not charged for repairs. While meeting with OPI employees and inmates regarding these allegations, additional issues were discovered, including instances of mismanagement, improper procedures, use of positions for personal gain, and improper billing practices.

Vehicle Service Center

One of the programs OPI offers to inmates is the Automotive Service Excellence (ASE) certification training program.¹² As part of the program, inmates perform maintenance and basic repairs on vehicles at the Vehicle Service Center (VSC) located on McKinley Avenue in Columbus. Inmates can obtain their ASE certification as part of the program and OPI works with various businesses to place inmates in jobs upon their release. When the program began, the work performed by the inmates at VSC was only on state-owned

¹² The National Institute for Automotive Service Excellence (ASE) is a professional certification group that certifies professionals and shops in the automotive repair and service industry in the United States and parts of Canada.

vehicles. However, on August 24, 2015, ODRC officials made the decision to allow inmates at the VSC to work on personally owned vehicles as well. Initially, this work consisted of only washing and detailing of personally owned vehicles. On October 21, 2015, OPI management with the approval of the ODRC Central Office expanded the services to include the basic maintenance and repair of personally owned vehicles.

[\(Exhibit 3\)](#)

The Office of the Ohio Inspector General learned of several allegations during interviews with various OPI employees and while investigating the operations at the VSC. These allegations included:

- Irregularities with purchases from AutoZone and subsequent billings;
- Concerns with the accounting software used by VSC;
- Failure to conduct physical inventories, in particular, inventories of parts available in storage, at VSC in violation of OPI policy;
- The providing of food to both inmates and OPI employees by AutoZone during trainings;
- The servicing of other types of equipment (i.e., tractors, lawnmowers, skid steers) performed at VSC when VSC was only permitted to repair vehicles; and
- The servicing of personally owned vehicles at VSC prior to the new program's authorization from ODRC Central Office.

The Office of the Ohio Inspector General learned AutoZone was the primary vendor for automotive parts purchases at VSC. This was pursuant to an approved ODRC Controlling Board Request for an Agency Released Competitive Opportunity for \$200,000 that established AutoZone as the primary vendor for OPI automotive parts purchases.¹³ Prior to September 2016, purchases of these parts were transacted through

¹³ Established under Ohio Revised Code §127.12, the Controlling Board is a legislative body that makes adjustments to the budget and approves an agency's plans to spend more than \$50,000 on a particular vendor in a fiscal year. An Agency Released Competitive Opportunity is where an agency selected a vendor following its ORC guidelines for choosing a vendor using competitive selection.

state payment cards issued to OPI Manager Dan Kinsel and OPI Automotive Technician Darren Arnett. After September 2016, payments of invoices for the purchases of parts occurred via state vouchers.

During interviews with OPI employees and inmates, investigators were informed that Duffey and Cordial allegedly had work completed at VSC on their personal vehicles and equipment at no or significantly reduced cost. One inmate, who worked as the shop clerk responsible for creating the invoices, stated Cordial and Arnett would on occasion instruct him to provide further discounts on parts to select employees. Another inmate informed investigators he was often tasked with driving a state vehicle to Duffey's personal business to pick up and later drop off equipment at VSC.

On February 16, 2018, during the course of this investigation, ODRC issued a memo suspending work on personally owned vehicles at VSC until further notice.

VSC Customer Billing

During a meeting with ODRC on July 11, 2017, Hudson informed investigators that the markup on the price of parts at VSC was 40 percent over cost. Later, OPI Chief Fiscal Officer Todd Thobe, during his interview with investigators, provided historical information of VSC's billing practices. Thobe said initially parts were sold at a markup of 30 percent over cost, there was no markup on tires, and labor cost was \$30/hour. However, in July 2016, Thobe said the markup on parts increased to 40 percent over cost, the markup on tire prices increased to 10 percent over cost, and labor increased to \$40/hour.

Although not listed on the price guide [\(Exhibit 4\)](#) provided by OPI, invoices reviewed by investigators showed a customer discount of 7.7 percent, and later 10 percent, given on parts and labor for repairs made on personally owned vehicles. These discounts appeared to be given only to certain employees' personal vehicles and not to state

agencies' owned vehicles. The price guide also did not indicate the cost of servicing or repairing equipment (e.g., skid loaders, all-terrain vehicles).

To determine if billing discrepancies occurred at VSC, the Office of the Ohio Inspector General obtained a list of purchased parts, copies of customer invoices,¹⁴ and the computer hard-drive containing the accounting program used by VSC to track parts purchases and billings to state agencies and employees. From the list of purchased parts, investigators selected two vendors for further review – AutoZone and Carroll Tires. Of the approximately \$490,000 in parts purchased by OPI between January 1, 2016, and July 22, 2017, AutoZone and Carroll Tires accounted for approximately \$257,000 or 53 percent of the \$490,000 spent by OPI.

Investigators also obtained the invoices paid by OPI to AutoZone and Carroll Tires and compared the purchases to the customer billings sent by VSC. Investigators used the VSC QuickBooks™ accounting program to conduct this comparison by matching the part number on the invoice to the part number listed on VSC billing. The results of this comparison found numerous instances of the following:

- Parts appeared on earlier versions of the billing but were removed from the final billing;
- Billings for services deleted from the system before they were provided to the customer;
- Billings for parts and services deleted from the system before they were provided to the customer;
- Parts or tires purchased did not appear on any billings and there is no indication the items were returned for a credit;
- Parts or tires billed at \$0;
- Parts or tires billed at cost;
- Parts or tires billed below the required markup; and

¹⁴ Invoices included those to state agencies and those for personal vehicles.

- Parts or tires billed above the required markup.

Additionally, the review noted over 100 instances where services (i.e., oil changes, car washes, brake repairs, hourly rates) were billed below or at times, above the standard rate.

The following table shows the potential lost revenue for these issues:

<u>Category</u>	<u>Potential Lost Revenue¹⁵</u>
Deleted Items from Billings	\$230.74
Deleted Billings – Services Only	\$966.14
Deleted Billings – Parts and Services	\$4,094.10
Items Purchased but Not Billed	\$8,492.22
Items Billed at \$0	\$1,577.29
Items Billed at Cost	\$2,271.05
Under billed	\$6,942.65
Overbilled	(\$2,471.97)
Services Billed at Different Rates	\$1,191.62
TOTAL	<u>\$23,293.84</u>

The Office of the Ohio Inspector General reviewed Ohio Revised Code §5120.28(A), *Fixing prices for labor and services*, which states ODRC,

... shall fix the prices at which all labor and services performed, all agricultural products produced, and all articles manufactured in correctional and penal institutions shall be furnished to the state, the political subdivisions of the state, and the public of instructions of the state and political subdivisions, and to private persons. The prices shall be uniform to all and not higher than the usual marked price for like labor, products, services, and articles.

On August 17, 2017, investigators interviewed the inmate assigned as the clerk for the VSC. The inmate stated he was in charge of ordering and receiving parts; submitting

¹⁵ Potential lost revenue was determined by taking the cost of the item times the appropriate markup less what appeared (or did not appear) on the customer's invoice.

parts invoices to the OPI fiscal office for payment; entering information into the accounting system and parts inventory; providing estimates and work orders; and printing invoices. The inmate said he oversaw the entire billing process except the collection of payments from the customers.

When asked about discounts customers received, the inmate stated that any discounts would be applied at the time when he generated the final invoices, and the discounted price would often be less than the 40 percent markup or at times, billed at cost. He explained this typically occurred when a technician was working on a customer's car and discovered they had missed something during the initial inspection and estimate. Since the mistake was the shop's error for not catching it initially, the shop would perform the work and then charge the customer for the part at cost with no charge for labor.

Investigators asked if any individuals received discounts other than specifically when something was missed during the inspection and estimate. At first, the inmate did not want to respond to the question. However, he then reluctantly replied "yes," and identified Duffey, Cordial, and Kinsel as the three customers who had received such discounts. The inmate said he was told to "... make it as cheap as possible and there doesn't have to be a markup." The inmate stated it was generally Arnett who directed him to provide the discounts, noting that Arnett was "... trying to look out for his bosses." The inmate noted to investigators that after he had informed other OPI employees that he had the ability to make changes in the billing system, some employees later directed him to discount items as "... cheap as possible"

When asked if Duffey, Cordial, or Kinsel ever directly requested him to apply discounts to their invoices, the inmate stated they did not. He said Arnett or Randy O'Brien¹⁶ usually told him to give Duffey a discount on the cost of the parts. He said, "... her bills

¹⁶ O'Brien also worked as a shop manager at the VSC. He was hired on July 11, 2016, and resigned from his position on March 8, 2017, with a recommendation not to rehire.

never ended up where they should have been.” The inmate said he never interacted with Cordial other than during the time a few weeks prior to Cordial’s placement on administrative leave, when Cordial requested a printout of his transactions and a list of his unpaid invoices. The inmate described Kinsel as “... one of those who wanted everything right.” The inmate said Kinsel would request his own invoices by the end of the day after his vehicles were serviced. When asked if anyone would tell him not to bill for services or parts, the inmate identified one former employee – Randy O’Brien. He cited two examples: once when O’Brien had tires installed and pressured him not to bill for the items and labor, and a second time when O’Brien brought vehicles into the VSC for service and told him not to generate invoices.¹⁷ The inmate said no one ever directed him to delete invoices from the accounting system after they were created. However, he noted everyone in the building had access to the accounting system and that there were no unique log-ins or passwords.

On November 29, 2017, the Office of the Ohio Inspector General interviewed Automotive Technician Darren Arnett about VSC’s billing practices. Arnett stated that while working on a car, if the technicians discovered a needed repair and it was not listed on the initial estimate, he would call the customer to get approval before fixing the issue. If the technicians, while working on the car, caused the damage that precipitated the needed repair, then there was no charge to the customer for the additional repair.

Regarding discounts given to customers, Arnett explained when they ordered parts for a repair and the price for the parts purchased from the vendor were more than the estimate, the amount billed would match the estimate by either adjusting the price of the part or reducing the cost of labor. He also stated parts billed to OPI supervisors (Duffey, Cordial, and Kinsel) were at cost. Arnett said, “... when I presented them the actual bill and they didn’t like it and [sic] they would say ‘that’s not going to work, fix it’.” Arnett

¹⁷ The ODRC Chief Inspector’s Office addressed this matter and referred it to the Ohio State Highway Patrol for criminal investigation.

estimated Duffey had the most invoices adjusted. When she brought in equipment, it would be “bring it in, fix it and done,” with VSC charging parts at cost or with minimal labor billed. He stated he tried to “bill normal and I got a lot of push back from all three of them.”

Arnett confirmed with investigators that the inmate clerk’s instructions to discount invoices originated from himself. Arnett added, as far as the inmate was aware, the instructions came only from him, and that he (the inmate) would not be aware the instructions were actually originating from his (Arnett’s) supervisors. Arnett said his conversations with his supervisors were like “take care of your people here at OPI.” Arnett said he “knew very quickly that, you know these guys, they don’t want to go the same way everyone else was going and they wanted to be taken care of.” Arnett said he was not concerned about the discounts because at other places where he previously worked, the bosses and supervisors would also get discounts.

When questioned about deleted invoices, Arnett stated the only time he could think of a need to delete an invoice would be because there was a duplicate invoice number created. He confirmed that invoices were only created once the work had started and were revised as needed from the work order.

On December 13, 2017, investigators interviewed OPI Assistant Chief Todd Cordial. Though Kinsel was responsible for the day-to-day operations of the VSC, Cordial oversaw all OPI operations and was Kinsel’s direct supervisor. During the interview, investigators provided Cordial with the billing findings of VSC. Cordial stated VSC was not supposed to offer employees discounts on parts, just labor. However, investigators discovered invoices, including invoices Cordial had received, clearly indicating “discount” in all capital letters for both parts and labor. [\(Exhibit 5\)](#) When informed that the inmate shop clerk and others reported to investigators that they were pressured to change invoices, Cordial stated he was surprised, as he did not believe Arnett would have

permitted it, and that Arnett never reported the issue to him. When told that he (Cordial) was one of the people accused of allegedly pressuring the inmate and Arnett into changing invoices, he laughed and said, “That’s not correct because I always told them to make sure they charged me exactly what I got paid [sic] for.” Cordial said he would not know if he was billed below or at cost because he did not know how much VSC paid for the parts and he never asked. When investigators asked Cordial if he ever checked invoices, he initially said that he did, but then later in his interview stated the only time he evaluated invoices was when management believed an employee was stealing items and informed the ODRC Chief Inspector’s Office. Cordial said he believed OPI Chief Fiscal Officer Todd Thobe was performing spot checks on invoices because he was responsible for overseeing OPI’s fiscal operations.

During an interview conducted on February 15, 2018, investigators asked OPI Chief Sheri Duffey about the discounts provided on VSC invoices. Duffey stated she did not know who authorized the discounts on parts and labor and did not know why the decision was made to offer the discounts. Duffey said she did not understand why there were discounts on parts and labor since OPI needed to generate a profit at VSC. Investigators noted to Duffey the markup for parts was supposed to be 40 percent. Duffey said she was not aware of the 40 percent markup and inquired as to who had told investigators about this percentage. Investigators told Duffey the information was reported by Managing Director of Healthcare and Finance Stu Hudson. Duffey was asked how the markup was determined and she replied, “we were going ... I thought we were going like I don’t know ... twenty percent above our cost.” Duffey again reiterated she did not know how the markup of parts was determined and that she had no discussions with anyone about the percentage of markup for parts at VSC.

Duffey noted to investigators that the discounts should not have occurred. Investigators pointed out she had received invoices in the past for work performed at VSC showing the discount for labor and parts. [\(Exhibit 6\)](#) Duffey said she did not notice the discount on

invoices, even though the invoices clearly showed “discount” in all capital letters, and she noted that she only looked at the invoices to ensure the installation of the needed part. When informed that others had reported she had authorized the discounts, Duffey said it was a lie. Investigators told Duffey the inmate clerk said he frequently received instructions to reduce the charges on her invoices. Duffey stated Arnett was responsible for checking the accuracy of the invoices. Investigators noted to Duffey that Arnett had stated during his interview that he also was directed to reduce the prices charged on the invoices.

Investigators showed Duffey the VSC billing findings and told her that Thobe said the markup for parts was initially set at 30 percent and then later changed to 40 percent. Investigators informed Duffey that Thobe stated the decision on what percentage the markup should be was decided at a meeting that included Duffey and Kinsel. Investigators told Duffey that Thobe stated she said that if the markup was going to be 40 percent then OPI employees were to receive a 10-percent discount. Duffey denied having said this.

When investigators provided Duffey a copy of the findings regarding parts purchased but never billed to a customer nor returned to the vendor, Duffey speculated a theft might have occurred and commented about an employee removed from his position at the shop for allegedly stealing tires. Investigators told Duffey they found it hard to believe one employee was responsible for nearly 450 missing parts identified during the review. Duffey said she contacted the ODRC Chief Inspector’s Office and questioned why the matter was not investigated. Duffey claimed to investigators that there were audits that had been conducted. However, when investigators informed her that they did not find any evidence that these audits had occurred, she said the audits were supposed to have been conducted. When investigators asked Duffey about the deleted invoices, she speculated that the inmate clerk could have made a mistake and inadvertently deleted

them. Investigators informed Duffey that there was no evidence to show that this had occurred.

Accounting Software Issues

During the review of the customer billings, investigators discovered issues with the QuickBooks™ program used by OPI. The program was purchased by Kinsel and registered in his name. The program was installed on a computer located in the middle of the VSC shop and anyone could access the computer. The log-in and password were posted near the computer and all entries made in the system indicated the user as “admin.” Because the same log-in and password were used by all users, investigators were unable to determine who deleted billings or reduced prices charged to customers for parts or services. Investigators contacted the ODRC chief information officer who stated he had no knowledge of the installed software program and that OPI did not seek or receive permission from IT to install the program. The OPI has since implemented an enterprise management system that addresses these security and log-in issues. The purchase of the enterprise management system occurred prior to the start of the investigation, and its implementation occurred during the investigation. The purchase and installation of the QuickBooks™ program was in violation of ODRC Policy Number 05-OIT-01: *Hardware and Software Management* (effective January 9, 2015). This policy states, “The purchase of non-enterprise or non-standard hardware or software shall be approved by the Chief of BITS (Bureau of Information & Technology Services).”

Cordial told investigators that he was aware the inmate clerk used the QuickBooks program to complete invoicing but Cordial noted that he did not know who purchased the program or if it was approved by IT. He assumed the program had been approved since OPI IT support installed the program. Cordial acknowledged it would be a problem if the program had not received authorization from IT prior to installation. Duffey also stated she was unaware BITS had not been informed of the installation of the QuickBooks program. She believed the OPI IT employee who installed the program should have

informed ODRC IT. Duffey also said she believed the state purchased the software program and was unaware it had been purchased by Kinsel. Stockdale told investigators Duffey informed him that the Southeastern Correctional Complex had used the program and that OPI was planning to use the program for “accountability purposes.” He noted that he was unaware BITS did not know about its installation. Stockdale noted that Duffey, at the chief level, should have been following the appropriate policies and procedures.

Inventory

The Office of the Ohio Inspector General also found issues with the parts inventory maintained in the QuickBooks™ program. Those issues included:

- Parts were entered into the program with incorrect purchase prices;
- Parts were billed on customer invoices but not entered into the program;
- Credits were issued by AutoZone but not entered into the program;
- Parts were purchased and neither entered into the program nor billed;
- OPI deferred its responsibility of deciding the number of parts to have available in its stock to a vendor, AutoZone.

As a result, OPI did not have the ability to conduct an accurate inventory of parts in stock. Pursuant to ODRC Policy Number 25-OPI-12: OPI Fiscal Reporting (effective April 5, 2016), “Annual year-end inventory shall be taken at the end of the fiscal year” and “A physical inventory shall be conducted covering raw materials, work-in-process and finished goods during the year-end inventory.” When discussing this issue during the interviews with Thobe, Stockdale, and Hudson, the Office of the Ohio Inspector General recommended ODRC conduct a full inventory of the parts stored at the VSC and establish a base line from which to conduct future inventories.

Investigators asked the inmate clerk about the inventory procedures of the parts stored at the shop. He said it was “... not a great process if you ask me.” The VSC only used the QuickBooks™ program to maintain its parts inventory. The inmate also said, “... things

(were) not adding up constantly.” He said he once tried to use the inventory function in QuickBooks but within a week, the inventory counts would be inaccurate. The clerk stated there would be less items on the shelf than what the accounting program reflected as having available in storage. The inmate noted no one had conducted a physical inventory of parts since he started working at VSC.

Arnett also confirmed that no one had conducted an inventory at VSC since his hiring in July 2016. He stated when he first arrived, there were many different types of parts stored at VSC and did not know if all these parts would be used by the staff. Arnett added the majority of parts used in the shop were ordered as needed and the shop generally did not use the parts available in storage. Investigators also asked Thobe if his section had conducted an annual inventory of the parts. Thobe conceded that a physical inventory had never been conducted of the VSC parts room and that he never had a chance to spot-check the inventory. Cordial stated he was aware that OPI performs a comprehensive inventory annually and believed the VSC parts room was included. When investigators informed Cordial that there was no record of an inventory of parts conducted at VSC, he said “huh.”

AutoZone

During the comparison of AutoZone purchases to the VSC billings, investigators discovered several instances of charges appearing twice for certain transactions. Investigators believed this may have occurred because AutoZone would batch multiple invoices and charge OPI one total amount instead of billing each invoice as a separate transaction. However, the Office of the Ohio Inspector General found 16 instances where documents showed OPI paid an invoice twice on the payment cards issued to Kinsel and Arnett. For example, Invoice No. 4589125413 totaling \$625.00 was originally charged to the card assigned to Kinsel on July 26, 2016. The invoice contained a watermark reading “Duplicate Invoice.” This invoice was again charged to the card assigned to Kinsel on August 1, 2016. [\(Exhibit 7\)](#)

Additionally, there were 26 instances where documentation showed OPI paid invoices on August 15, 2016, via the payment card issued to Kinsel and then again by voucher on February 2, 2017. These invoices appeared to be the same exact invoice copied twice. For example, on Invoice No. 4589141982, the purchase order number printed on the invoice was crossed out and the number “1776” was handwritten next to it, and was paid via the payment card. This same exact invoice appeared in the batch of invoices paid with a voucher four months later. [\(Exhibit 8\)](#) In total, 42 invoices totaling \$3,685.30 were paid twice by OPI.

The Office of the Ohio Inspector General also found instances of AutoZone invoices listed in QuickBooks™ but no record of the invoices in the state accounting system showing where they were paid or reduced by the credit owed. In total, investigators identified 426 invoices and credits with a net amount of \$28,990.51 potentially owed by ODRC to AutoZone.

During the interview with the inmate clerk, he stated AutoZone would charge different prices for the same part in different months. For example, special order oil filters (part #B7503) would be billed one month at \$100/each and then the following month at \$50/each. The clerk said he would call the sales representative at AutoZone who would say it was a misunderstanding and they would issue a credit. However, the clerk noted he would never see the credit on later invoices. The inmate said he would also notify Arnett, but did not know whether Arnett ever addressed the matter. The inmate clerk said the same issue would occur with returns, brake pads, and rotors, and when buying in bulk where a lower price per item should have been charged.

After the interview with the inmate clerk, the Office of the Ohio Inspector General reviewed all invoices listing special order oil filters (part #B7503). The review found AutoZone did charge different amounts for the same part at different times. The following chart lists the invoices' dates and varying amounts charged for Part #B7503:

Prices for Part #B7503 – Oil Filter

<u>Invoice Date</u>	<u>Quantity Purchased</u>	<u>Individual \$ Amount</u>
7/21/16	5	\$59.99
10/21/16	3	\$110.00
11/16/16	4	\$49.99
12/7/16	4	\$49.99
2/6/17	4	\$49.99
4/28/17	6	\$44.99
5/31/17	4	\$74.99
6/22/17	5	\$39.99

Finally, various OPI employees interviewed stated AutoZone would provide all-day trainings for the VSC inmate technicians. During these training sessions, AutoZone would host cookouts or provide prepared food for both the inmates and OPI employees. Pursuant to ODRC Policy Number: 31-SEM-01, *Ethics*, employees are prohibited from accepting meals from vendors doing business with OPI. Additionally, the ODRC’s policy series related to inmate incentives (80-INC), states inmates are not to receive incentives (i.e., food) without just cause.

The Office of the Ohio Inspector General asked Arnett about the issues investigators discovered with AutoZone. Arnett stated they “... were the ones that came in and stocked the inventory for us,” explaining that AutoZone determined what VSC needed, and then ordered and stocked the parts. Arnett added that for returns to AutoZone, the part would be left on the VSC counter for pick-up with a post-it note and VSC would usually get a credit the same day the item was picked up. However, Arnett stated he noticed VSC was not receiving some credits and, beginning in June or July 2017, a paper log was maintained by VSC, tracking the credits owed. Arnett noted that AutoZone billed OPI weekly because of the large number of parts ordered. These invoices were stored in a folder and Arnett would create a spreadsheet by invoice number and corresponding amount, and submit the spreadsheet to the OPI Finance Department with a total amount owed for payment to AutoZone.

Arnett confirmed AutoZone provided training as required as part of their contract. He believed AutoZone representatives brought in food. However, since he was not involved in the training sessions, Arnett noted he did not eat any of the food. Arnett said he recalled one instance of the vendor bringing in food when it was not a training day. He said AutoZone had called and said that they wanted to bring food, "... and at the time all my supervisors were perfectly okay with letting the inmates have food." Arnett did not believe it was improper to accept this food because OPI had a contract with AutoZone, OPI supervisors were aware and fine with the issue, and he believed the food was only being provided to the inmates. However, Arnett noted to investigators that he was later informed during the investigation that accepting the food was not allowable.

OPI Chief Fiscal Officer Todd Thobe agreed with Arnett's explanation of how often his department would receive the AutoZone invoices. Thobe stated OPI previously provided the invoice summary sheet to state accounting to process the payment, but OPI was informed that the invoices had to be generated by the vendor. Later, Thobe organized a process with AutoZone that OPI would prepare the summary spreadsheet and AutoZone would generate one invoice based on the spreadsheet's total amount. Regarding the matter of OPI not receiving credits from AutoZone for returned items, Thobe said he had been informed of the concern as described by the inmate clerk. However, Thobe stated his department did track credits owed to OPI on returned items. Investigators provided Thobe with their findings regarding the double billings, to which he said he was unaware double billings occurred. Thobe stated he was not aware that AutoZone had an outstanding balance owed to OPI and noted the vendor had not reported the issue to him or anyone else in his department.

During Cordial's interview, he stated he was unaware of AutoZone ordering parts for VSC and stocking the shelves. He agreed it was a problem that the vendor had so much control over VSC's inventory. Cordial told investigators that he was aware AutoZone provided food during training sessions and said he believed that it was no different than

the state sending an employee to a conference and lunch being provided. He pointed out that churches bring cookies and other food items in to inmates during services, but investigators noted ODRC was not in a financial relationship with the churches. Cordial replied, “personally I don’t think it’s right they do it at conference [sic] but, that, you guys let it happen.”

Duffey also did not believe it was an issue for AutoZone to provide food to the inmates who had no authority over the vendor’s contract. When informed by investigators that employees were also participating, Duffey replied that she was taught in ethics trainings that items of nominal value are not an ethical issue. When investigators noted the provision of ethics law that states anything of value received from an improper source is improper, Duffey said she had not considered that aspect of the law. Investigators informed Duffey about billing discrepancies discovered during the course of the investigation regarding the matter of duplicate billing and the OPI billing arrangement coordinated between Thobe and AutoZone. Duffey stated she was unaware of these issues.

Stockdale stated he had learned before his interview with investigators that AutoZone had provided food for OPI staff and inmates. He said, “it’s not a great practice, it’s not a good correctional practice, it’s not a good business practice” and he would not have allowed vendors to bring in food for employees so as not to influence their purchasing decisions. He also stated that inmates should not have been allowed to eat the food because that would be considered an incentive meal for something not earned.

Personal Vehicles

At the start of their investigation, the ODRC Chief Inspector’s Office received copies of pictures taken in April 2015 of a skid steer receiving repairs at the VSC and purportedly owned by Duffey. ODRC Central Office management did not formally approve the servicing of personal vehicles until October 2015. ODRC provided these pictures to the

Office of the Ohio Inspector General for review. Investigators interviewed several OPI employees who confirmed personal vehicles and equipment received repairs at the VSC prior to the notice on the expansion of services. One employee stated he expressed his concerns about the matter to Stockdale but was informed it was part of a trial run of VSC's probable expansion of its offered services.

This same employee informed investigators of another example involving a truck owned by Duffey. The truck was transported to the metal shop at Marion Correctional where it was modified for use as a type of dump truck. The employee stated he believed an inmate drove the truck to the metal shop at Marion, with Cordial and Kinsel following in a state vehicle. When asked if other employees had received services on their personal vehicles or equipment from the metal shop, the employee stated he believed Duffey was the only employee. The Office of the Ohio Inspector General requested and received documentation from Marion Correctional regarding the cost of modifying the truck. Documents show \$1,187.98 in parts were used on the truck. In December 2017, Duffey was billed \$1,781.97 for the truck modification and she paid the invoice upon receipt.

During his interview conducted on December 13, 2017, investigators asked Cordial about VSC's operational history. Cordial stated he had heard rumors that VSC had worked on personal vehicles for years. When asked if he recalled seeing emails sent in August and October 2015 about expanding VSC's services to personal vehicles, Cordial replied "no." Investigators showed Cordial the two emails and pointed out both originated from him. Cordial confirmed he wrote the emails. When investigators asked him again if anyone had repair work completed on their personal vehicles prior to the emails, he said, "possibly" and then later, "I'm sure they did." Cordial added VSC did conduct a testing phase with office staff to determine if VSC could handle the increase in business. He could not recall when Duffey's equipment was delivered to the shop but acknowledged she had a lot in there for repairs.

Cordial told investigators that Kinsel drove Duffey's truck with an inmate and he followed with another inmate in a state vehicle to Marion Correctional. He later changed his statement, recalling that maybe both inmates were with him in the state vehicle. Cordial said he and Kinsel had previously planned to drive to Marion for a site visit and "... it seemed proper, Sheri said if you were going up there, can you take my vehicle up there." He did not know if Duffey was charged for the travel costs associated with this trip.

During her interview, investigators discussed with Duffey the operations of VSC upon her appointment as OPI chief. Specifically, investigators asked Duffey whether or not VSC worked strictly on state vehicles. Duffey replied, "I don't know that I would say strictly on state vehicles." Investigators reminded her there had been no authorization at that point from ODRC for the VSC to work on personal vehicles. She replied, "I think it was happening." She said, "To my knowledge, the personal vehicles [sic] was probably always being worked on in there." When asked who authorized the work on personal vehicles at the VSC, she replied, "Kevin [Stockdale] and Stu [Hudson]." Duffey noted OPI was trying to operate the VSC like a service department at an auto dealership or a privately-owned shop. Investigators asked Duffey if anyone had reached out to a dealership to learn more about how they operated their service department, to which she replied, "No, that would have been a great idea."

Investigators next asked Duffey about the date when the authorization to work on personal vehicles was granted and why her vehicles were serviced prior to this date. Duffey said, "If I had my vehicle in there or a piece of equipment in there, they had already given the OK. Whether the information went out or not, they had already given the OK." Duffey identified "they" as Stockdale and Hudson. When asked if Stockdale or Hudson would be lying if they said they had no idea her personal vehicles were at the VSC prior to the authorization date, Duffey replied, "No, I'm not saying they're lying." When asked as to who originated the idea for VSC to work on personal vehicles, Duffey

said it might have been her. When asked if she had prepared any business analysis or plan to support her suggestion that VSC start working on personal vehicles, Duffey said she had not.

Duffey was also questioned about the number of times she had employees or inmates use state vehicles to pick up her personal equipment and transport it to the VSC for repairs or maintenance. Duffey stated that state vehicles were used to transport her equipment to and from the VSC on five occasions but stated she always paid for the service. When investigators noted only two instances where she received invoices for the towing cost of her equipment to the VSC, she said, “bullcrap. I paid every time it came up.”

Investigators provided Duffey a copy of invoices for three separate pieces of equipment showing that no towing charges were assessed. [\(Exhibit 9\)](#) Duffey again stated, when state employees picked up her equipment, she paid for the service. When asked if the charge was listed on the invoices, she said, “I looked through the invoices ... I don’t know how that was missed.” Duffey’s actions were in violation of ODRC Policy Number 31-SEM-02: *Standards of Employee Conduct* (effective May 1, 2016), which states: “Employees shall only use government property, including but not limited to automobiles, supplies, equipment, computers, e-mail accounts, internet/intranet access, telephones, and facilities, for official purposes.” Additionally, Duffey actions were in violation of ODRC Policy Number 22-BUS-18: *Employee and Contractor Use of State-Owned Vehicles* (effective April 18, 2017), which states, “State vehicles shall only be used for official business.”

Duffey confirmed to investigators that she had recently received an invoice for the work completed on her truck at Marion Correctional in late 2015 into early 2016. Duffey stated she had requested to receive an invoice at least six times from Marion Metal Shop Manager Sherry Smith and at least once from Production Manager Keith Shaw. When informed by investigators that the metal shop did not process billings but rather, all

billings were processed through the OPI Central Office, Duffey said that she was not aware of how billings were processed at OPI. Investigators informed Duffey that Smith stated Duffey never asked her for invoices for the repairs on her truck, and added Shaw stated he had received one email from Duffey but did not forward her request to the OPI Finance Department for processing. Duffey again stated that she asked repeatedly for an invoice. Duffey acknowledged Kinsel and Cordial drove the truck to Marion on state time, stating that since they were visiting the farm, they asked her if she wanted them to drop off her vehicle at the metal shop.

Administration Deputy Director Kevin Stockdale explained to investigators that Duffey approached him and Managing Director of Healthcare and Finance Stuart Hudson in early 2015 about allowing personal vehicles to be repaired at the VSC because there was not enough work for the inmates in the shop. Stockdale said both he and Hudson told her to contact ODRC Legal about instituting the appropriate policies and developing a plan for how the process would work. Stockdale said he was not aware at the time that Duffey was already having her personal equipment serviced at the VSC. When he discovered later that summer that Duffey was servicing her equipment at VSC, he discussed the matter with her and Duffey told him she was paying the same rate as everyone else and believed it was not prohibited.

Stockdale stated when they created the policy to allow personal vehicles to receive services or repairs at the VSC, it was determined that transporting vehicles to and from the VSC was not to occur on state time nor could individuals have another employee drop off or pick up the vehicle from the VSC. When informed Duffey had used state vehicles and inmates to transport her personal equipment to and from the VSC, Stockdale stated that would have been a violation of ODRC policy and pose an inmate security issue.

VSC Operating at a Loss

During the course of this investigation, the Office of the Ohio Inspectors General learned that VSC was operating at a loss. Throughout the review of the VSC, the Office of the Ohio Inspector General observed a lack of operational oversight. This became apparent through interviews with OPI management and supervisors. Though OPI staff acknowledged the VSC was operating at a loss, and that other OPI businesses were being used to subsidize the program, no one apparently attempted to ascertain a resolution of the issue other than increase the rates for labor and parts.

Investigators spoke to OPI Chief Fiscal Officer Todd Thobe about VSC's finances and asked if any audits had ever been conducted to determine why the VSC was operating at a loss. Thobe stated that he had never performed an audit nor was he directed to do so. Thobe confirmed to investigators that an inventory of parts stored at VSC had never been conducted in accordance with OPI policy. When asked if any reconciliations had been completed to ensure all the work performed at the VSC had been billed, he said his department was not responsible for that task.

Duffey told investigators that she spoke with OPI Chief Fiscal Officer Todd Thobe about VSC's operations after he became manager of the OPI Finance Department in August 2015 (almost a year after she had been named OPI chief). When asked about whether she discussed with Thobe the issue of VSC operating in the red, Duffey stated that she had a couple of conversations with Thobe regarding staff and payroll and attributed VSC's lack of profitability to payroll. Duffey noted that until Thobe arrived as CFO, she did not have a good understanding of the finances of the various OPI shops.

Investigators asked Duffey if she had directed anyone to conduct an audit of VSC's finances to determine if the cost of incoming parts were being billed properly. Duffey said she had not. Duffey told investigators that Kinsel was responsible at VSC for ensuring the inventory of parts and their pricing were correct and proper.

ODRC Administration Deputy Director Kevin Stockdale told investigators that he discussed with Duffey the matter of VSC and she blamed VSC's issues to a lack of staff and an inconsistent inmate work pool. Investigators also expressed their concern to Stockdale over the matter of the level of control an inmate had in VSC's billing process. Stockdale agreed that this was an issue and had concern over OPI employees influence over the inmate to make changes to invoices.

Findings

The Office of the Ohio Inspector General's investigation into the matter of the operations of the Vehicle Service Center determined OPI:¹⁸

- Failed to charge consistent prices to all customers when VSC provided discounts to ODRC employees for repairs and maintenance performed on their personal vehicles in violation of Ohio Revised Code §5120.28(A), *Fixing prices for labor and services*;
- Failed to conduct an annual physical inventory of parts stored at VSC as required in ODRC Policy Number 25-OPI-12: *OPI Fiscal Reporting*;
- Failed to obtain proper approval for the installation of QuickBooks™ program as required in ODRC Policy Number 05-OIT-01: *Hardware and Software Management*;
- Permitted a vendor to provide food to inmates in violation of the Inmate Incentive policies (ODRC Policy Number series 80-INC);
- Permitted a vendor to provide food to OPI employees in violation of ODRC Policy Number: 31-SEM-01, *Ethics*;
- Permitted VSC to perform work on personal vehicles prior to the VSC program's services expansion being appropriately authorized; and
- Permitted VSC to perform work on personal equipment (i.e., lawn mowers, tractors, farm equipment) not allowed by the VSC program.

¹⁸ Additional findings regarding these allegations can be found in the *Relationships with Inmates and Security Issues* and *Misuse of Vehicles and Time* sections of this report of investigation.

- Duffey permitted the use of state vehicles to transport her personal vehicles and equipment to/from her personal business to the VSC, used the VSC to have work performed on her personal vehicles and equipment prior to the program's authorization, and accepted discounts on parts and labor for work performed by VSC.
- ODRC management failed to properly ensure OPI followed all applicable rules and policies;
- Duffey, Cordial, Kinsel, and Thobe provided a lack of management and appropriate oversight of VSC's operations and finances and failed to address the issue of VSC operating at a loss.

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

Vending Machine and Tanning Bed Purchased by Cordial

On August 16, 2017, an inmate assigned to work at OPI, informed investigators about a trip he, another inmate, and Todd Cordial took to Greenville, Ohio. He said the purpose of this trip was to pick up a tanning bed and a vending machine for Cordial. The inmate stated they drove a state vehicle to Greenville, loaded the two items into the vehicle, and drove back to the OPI office located on McKinley Avenue. The next day, the inmate said he and the other inmate transferred the tanning bed to another vehicle and transported it to Cordial's house. He and the other inmate moved the tanning bed into Cordial's house to the lower level. Both inmates separately described to investigators Cordial's house and the stairs leading to the lower level. The inmate said the vending machine was set up at OPI. He noted that Cordial stocked the machine with soda at his own expense and presumed Cordial profited from the sales generated by employees who bought the soda. Ohio Revised Code §3304.33, *Prohibition against private contract or concession to operate vending facility on governmental property*, states, "No private contract or concession to operate a vending facility on governmental property shall be granted unless

the bureau of services for the visually impaired has determined that such facility is not a satisfactory site for a suitable vending facility operated by a blind licensee.”

Midwest Auctioneers provided a receipt from the purchase of the tanning bed and vending machine. The two items, purchased online on May 21, 2016, through Proxibid.com,¹⁹ were picked up on May 24, 2016, at 128 E. 4th St, Greenville, Ohio 45331 (Magic Touch Tanning and Nail Salon). The receipt showed Todd Cordial as the purchaser.

The Office of the Ohio Inspector General asked ODRC officials if OPI had contacted the Bureau of Services for the Visually Impaired (BSVI), a division of the Opportunities for Ohioans with Disabilities Department, prior to installing the vending machine at the OPI offices located on McKinley Avenue. ODRC provided emails and other documentation showing the following:

- On September 13, 2016, discussions began regarding whether the soda vending machine could be installed at OPI as a donation with proceeds from soda sales going to a newly established Employee Activity Fund;²⁰
- On January 26, 2017, BSVI grants OPI a waiver to install the soda vending machine; and
- On January 27, 2017, Cordial submitted a letter to “all concerned” stating that he donated the machine to OPI.

The Office of the Ohio Inspector General found no records indicating Cordial, OPI, or ODRC sought a waiver from BSVI prior to the purchase and installation of the vending machine in May 2016.

¹⁹ Proxibid.com is an online live and timed auction site.

²⁰ According to ODRC policy number 22-BUS-03, *Employee Activity Funds*, this fund is established at each institution for “... all approved financial transactions related to income from vending areas designated solely for use by employees and from employee fundraisers” Disbursements from the fund are made for charitable donations and to “... provide for the benefit, welfare, morale and productivity of employees”

During an interview with former ODRC Administrative Professional O’Reta Panzone conducted on October 19, 2017, Panzone stated Duffey had told her that Cordial was keeping the profits from the vending machine until the total cost of the unit was paid. Panzone also stated she collected money from OPI employees to have a yard day²¹ for the inmates. When the amount reached \$150, Panzone said she asked Duffey if she could purchase the food and was informed by Duffey the money had been given to Cordial to help pay off the vending machine.

Stockdale told investigators he was aware of the vending machine at OPI but believed Cordial had donated it in February 2017 and not back in May 2016. He confirmed Cordial should not have used inmates or state resources to pick up the vending machine and the tanning bed. Stockdale stated there would be liability issues for Cordial and ODRC if something had happened to the inmates while they were delivering and installing the tanning bed at Cordial’s house. Stockdale also noted he could not understand how Cordial, who was previously employed as an investigator and a captain, would not be aware of relevant laws, policies, and procedures or if he was aware, so “blatantly” disregarded them.

Investigators asked Duffey about her understanding of the acquisition of the soda vending machine installed at the OPI office. She stated that OPI had a vending machine in the past; however, there were not enough employees at the office to support the expense and the vendor removed the machine. Duffey said after Cordial had purchased the machine, Thobe expressed concerns to her about the machine. Specifically, Thobe believed that OPI had not received the proper approvals from ODRC and a release from BSVI. Duffey stated that it was her understanding that the proceeds from the machine were stored in a safe and used to stock the machine. When asked if Cordial had been provided any money for the machine, Duffey claimed it was Thobe’s decision to give Cordial money to help

²¹ An annual event where inmates are permitted to participate in mass to recreate, compete in leisure activities, and served a traditional outdoor summertime meal (i.e., food typically prepared on an outdoor grill).

offset the cost. She said she believed Thobe felt it was fair and gave him the money as a thank you. Duffey said, “I didn’t disagree” but it was “probably not the right protocol.”

Duffey said she was unaware of the purchase of the tanning bed. When asked if having the inmates install the tanning bed at Cordial’s house would be considered an inappropriate relationship, she replied, it “probably shouldn’t have happened.”

Cordial told investigators that he worked with ODRC Legal about obtaining a soda vending machine for OPI. He said ODRC Legal contacted BSVI and BSVI declined to provide soda sales for the location, so ODRC Legal gave him the approval to purchase the machine in early 2016. Investigators asked Cordial why he had to personally purchase the machine and donate it to ODRC when ODRC could have purchased the machine directly. Cordial replied, “I don’t know.” Cordial also said when the machine broke down, he used his own money to buy replacement parts. Investigators again asked why ODRC did not pay for the repairs if he had already donated the machine, and he said it was “because I bought the machine.”

Cordial said he did not earn or personally keep money generated from the vending machine. Cordial said he purchased soda from the proceeds and any remaining money was given to Thobe for the Employee Activity Fund. However, Cordial could not provide to investigators any documentation specifying how much was collected or provided to Thobe. When asked if he kept some of the proceeds to help pay back the cost of the machine’s purchase, Cordial said, “no, not all of it, they, uh, Todd (Thobe) gave me like one-hundred-fifty bucks, people gave me a couple ... yeah, it was donated, I paid over \$350 for that thing, I didn’t get my money back, all of it.” However, contrary to the letter authored by him on January 17, 2017, indicating that he was donating the machine and that he did not “request or expect any form of payment or exchange of any tangible item of value ...,” investigators concluded Cordial did receive money from the proceeds generated by the machine. Cordial said he assumed the money he received from Thobe

was from him personally and not from the money collected for the Employee Activity Fund. Cordial told investigators that anyone who stated he was trying to recover his costs by keeping the proceeds would be lying.

As for the tanning bed, Cordial confirmed it was in his house but claimed he had installed the bed, saying, “no inmates go in my house.” When asked how the inmates were able to separately describe the interior of his residence, Cordial said it was because he showed them pictures of the tanning bed installed in his home. He later noted the inmates were able to describe the outside of his house because they had picked up equipment from his residence to transport to the VSC. Cordial finally admitted to investigators that he had used a state vehicle, on state time, and the assistance of two inmates to pick up the tanning bed.

Findings

The Office of the Ohio Inspector General’s investigation into the matter of Todd Cordial using a state vehicle, on state time, and the assistance of two inmates to travel to Greenville, Ohio, to transport a vending machine and tanning bed he had purchased online determined:

- Cordial failed to follow Ohio Revised Code §3304.33, by not seeking a waiver from BSVI before purchasing and installing a vending machine at OPI’s offices.
- Cordial accepted improper payments for the vending machine he purportedly donated to OPI;
- Cordial admitted to using a state vehicle on state time to pick up a vending machine and tanning bed that were transported to OPI’s offices;
- Two inmates admitted they assisted Cordial transporting a tanning bed to his personal residence in his personal vehicle on state time.

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

Security Issues

During an interview with investigators, an inmate discussed a rumor he had heard regarding an incident involving the transporting of inmate workers for OPI to and from the Franklin Medical Center (FMC), where they were housed. The inmate told investigators that he had heard about inmates driving two of the vans without an ODRC employee present, followed by a third van driven by an ODRC employee. The inmate noted he had previously driven a bus that transported inmates because he had a commercial driver's license.

Cordial stated during his interview "... it makes sense that it did happen ... because of the math," because there were not enough ODRC staff members available to have one present in each van. Cordial did not know who would have permitted this practice to occur, noting the practice had been occurring prior to when he became a deputy director. However, Cordial said he had never witnessed inmates driving without a staff member present, saying it "... depends on what kind of inmate it is, depends on what security level it is." When asked if he ever questioned the arrangement, Cordial replied, "No, there's nothing to question ... (it's) the chance they take ..." in allowing Level 1 inmates outside of the prison fence. Cordial also stated there was nothing in the ODRC policy that prohibited inmates from driving vehicles without a staff member present if a staff member was within eyesight.

Duffey confirmed during her interview with the Office of the Ohio Inspector General that inmates were permitted to drive the transport vans to and from the FMC because no staff members at OPI had a commercial driver's license. She also noted inmates were allowed to drive the vans without a staff member because "there was a vehicle in front and a vehicle in back." Regarding the FMC incident alleged by the inmate, Duffey said she was unaware that only one vehicle with a staff member was present. Duffey also told investigators that she was unaware ODRC's inmate security policy stated that all inmate transports "shall" have a staff member present.

Both Hudson and Stockdale stated they were unaware of inmates driving alone to and from FMC. Hudson recalled a conversation between himself, Stockdale, and Duffey during which Duffey asked if the inmates could shuttle fleet vehicles to and from the VSC. Hudson said, after speaking to ODRC Director Mohr, he informed Duffey that inmates were permitted to drive the vehicles only if an ODRC employee was present in the vehicle. Stockdale stated he specifically told Duffey several times inmates were not permitted to drive the vehicles by themselves.

As of November 20, 2018, ODRC informed the Office of the Ohio Inspector General that they were developing a policy that addressed the issue of inmates driving outside of institution perimeters.

Findings

The Office of the Ohio Inspector General's investigation into the matter of inmate security issues involving inmates operating state vehicles unsupervised by ODRC employees determined:

- On multiple occasions, ODRC failed to adequately supervise inmates operating ODRC vehicles outside the perimeter of the institution.

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

Employee "Smoke Shack"

When the Office of the Ohio Inspector General first visited the OPI offices located on McKinley Avenue in August 2017, investigators received information of an employee breakroom built specifically for cigarette smokers. Employees referred to the room, built shortly after Duffey became OPI chief, as "Sheri's Smoke Shack." Several employees reported to investigators that Duffey was typically found there and that she would conduct various meetings in this room.

The following are pictures of the breakroom:



Outside and Inside of “Smoke Shack”

The breakroom was built on the side of the OPI building near one of the VSC detailing bays. The area was wired for electricity and contained an exhaust fan for cigarette smoke, a ceiling fan, space heater, and two custom-made Adirondack chairs. The chairs were built by the OPI shop at Mansfield Correctional at Duffey’s request in June 2015. When the shop at Mansfield Correctional contacted Tom Cowell, one of the penal industries managers, about Duffey’s request, he directed them to build the chairs. However, Cowell said he assumed they would be placed in the furniture showroom to introduce as possibly a new product line.

Ohio Administrative Code Chapter 4101:1, *Board of Building Standards: Ohio Building Code*, states building projects on state property do not require permits or inspections from the county the property is located. Instead, state agencies need to seek approval from the Ohio Department of Commerce’s Division of Industrial Compliance. Agencies are to complete an Application for Inspection Not Requiring Sealed Plans and pay a \$150 application fee. This process is permitted for minor construction, defined on the application as:

Work of minor alterations to existing building for the purpose of replacement or maintenance repairs that has limited impact on access, safety, or health at the discretion of the building official **AND** [*original emphasis*] does not require technical analysis or design by a registered design professional ...

On October 31, 2017, investigators interviewed Jeff Wilkins, penal workshop supervisor, who stated he and two of his crew built the “shack.” He said they did not obtain any permits or applications and that no one from Central Office was consulted on the project. Wilkins believed they needed to pull permits but was only following what his supervisor had directed him to do. He stated it was common knowledge that Duffey had ordered Wilkins’ supervisor to have the room built.

During the interview with investigators, Cordial admitted that the room was used by staff for smoke breaks, including himself. Cordial said he was not involved in the building of the room. He also said he considered it a separate structure, not part of the main building even though there was a door installed providing access to the room from inside the main building.

During his interview, Stockdale noted he would routinely make unannounced visits to OPI and on one such visit, Duffey showed him the breakroom. Stockdale said he told Duffey that it was against state law and ODRC policy for employees to use the room for smoke breaks. Duffey defended the building’s use, informing him there was no other covered area for employees to smoke. Stockdale said he told her she would need to determine another option. On a second visit, he observed an employee smoking in the breakroom and he again advised Duffey that the building could not be used for smoking. Stockdale said Duffey told him she would resolve the matter. On subsequent visits, he did not observe anyone else smoking in the room and assumed the matter was resolved.

The Office of the Ohio Inspector General asked Duffey about the “smoke shack” during her interview. She explained there used to be a metal frame with canvas there and when it came time to paint the building, she instructed staff to knock it down and to build something else. Duffey stated that she did not know her staff did not obtain the required permits and added that it was “part of their job” to obtain them. When asked if she

received permission to build the structure from her supervisors or ODRC Central Office, Duffey said she did not seek permission because she "... did not think it was a big deal."

She acknowledged to investigators that smoking in state facilities was prohibited by law. When asked what her supervisor (Stockdale) said about the "shack," she replied, "he asked me if I was smoking there and I said yes ... he asked me 'should you be smoking there' and I said I could walk three feet away and smoke there." Similar to Cordial's explanation about the structure, Duffey did not believe the room was attached to the main building.

On February 28, 2018, investigators spoke to ODRC's chief legal counsel regarding the building of the shack. The Office of the Ohio Inspector General recommended ODRC contact the Ohio Department of Commerce to inspect the structure. After inspecting the building addition, Commerce instructed ODRC to either make changes to the structure to ensure it met the applicable Ohio building codes or tear it down. ODRC decided to remove the structure and did so in April 2018.

Findings

The Office of the Ohio Inspector General's investigation into the matter of OPI building an employee "Smoke Shack" and ODRC employees smoking in a state building determined:

- Duffey directed a structure be constructed and attached to the side of a state building in violation of the Ohio Building Codes.
- Duffey permitted ODRC employees to smoke in this structure in violation of state law and ODRC policy.

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

Showroom Furniture

On July 20, 2017, the Office of the Ohio Inspector General received information regarding a table and chair set that was allegedly provided at no cost by OPI to State Representative Larry Householder. Both the table and chairs were custom made with embroidery in the headrest of the chairs and an engraving of the Ohio House of Representatives state seal in the center of the table. The following four pictures show the table placed in a conference room in the Vern Riffe building in Columbus, and close-ups of the embroidery on the chair headrests and the etched seal in the center of the table:

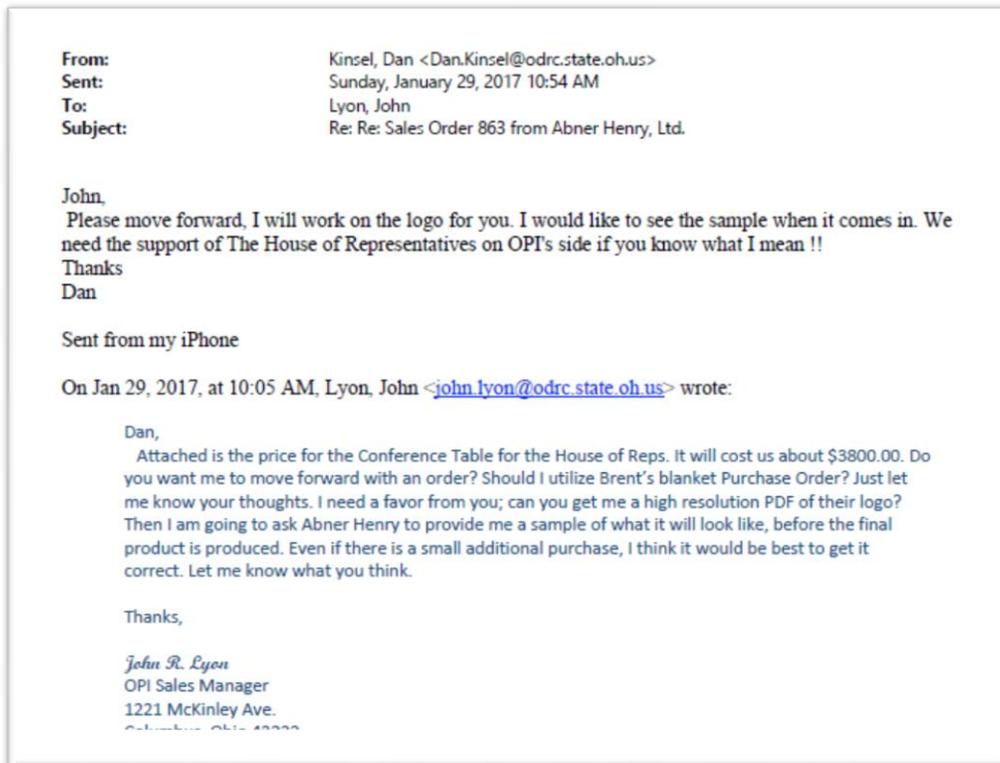


Custom Table and Chairs, Seal in Center of Table and Embroidery on Chair Headrests

ODRC provided copies of the order verification form specifying the estimated cost to the purchaser of \$0. [\(Exhibit 10\)](#) The order verification is a document provided to OPI customers showing the order as agreed upon and the estimated cost. There was no

evidence found during the investigation indicating that there would be a cost associated with the furniture that was provided.

The Office of the Ohio Inspector General searched Kinsel's state email box for any conversations related to the furniture order. Investigators found the following:



The Office of the Ohio Inspector General reviewed two OPI policies regarding customer sales: Policy Number 25-OPI-02, *OPI Marketing and Sales*, and policy number 25-OPI-09, *OPI Customer Purchase Orders and Service*. The first policy addresses job duties of the OPI sales personnel, including market research, determining the purchase price of items for resale, establishment of new products, and providing quotes to customers. The second policy addresses OPI procedures after a sale has been completed. Neither policy discusses procedures related to showroom items and when showroom items are permitted to be provided to customers at no charge.

On August 3, 2017, investigators interviewed OPI Furniture Sales Manager John Lyon. Investigators asked Lyon what he knew about the custom-built table delivered to Householder's office at the Ohio House of Representatives. Lyon explained he was approached by Kinsel and told OPI would be providing a table like the display table in the OPI showroom to the Ohio House. Lyon said Kinsel told him he had his own contact at the Ohio House; therefore, they did not need to work through Sean Martin, the OPI sales representative who typically worked with the Ohio House. Lyon ordered a mock-up of the table from Abner Henry (the vendor who provides wood furniture for OPI) with the requested etching and provided it to Kinsel. Kinsel then gave Lyon approval to move forward with the table order. Lyon said the first time he became aware the table was for Householder was after Martin returned from a meeting with Householder and Kinsel about its installation.

Lyon said he asked Kinsel how he should bill for the table and Kinsel informed him it was going to be a "showroom piece." Investigators asked what that meant to Lyon and he replied there would not be a charge for the item and it would not be coming back to OPI. Lyon was shown the series of emails between him and Kinsel about charging for the table and Lyon said Kinsel told him "... we need to make this happen." Lyon was also shown a copy of the verification form that had zeros entered as the dollar amounts and handwriting off to the side. Lyon confirmed the \$6,737 listed at the end of the document was the price OPI would have charged for the items delivered to the Ohio House. [\(Exhibit 11\)](#)

Investigators asked Lyon if showroom items, like the table and chairs in Householder's office, have been provided free of charge to other agencies. Lyon said, "... not to that level ... absolutely not ..." particularly because the furniture incorporated custom etching on the table and embroidery on the chairs. Lyon noted that showroom items, such as chairs for employees, were generally provided to state agencies to try out before they made a final selection and placed an order.

Investigators told Lyon they were informed there had been a mistake in billing for the table, to which Lyon responded,

I can't go with that because it was entered as a zero-dollar amount. So, if we pull the order it would show the zero-dollar amount which in my opinion should throw up a red flag. But I was told don't worry about it, it's just a showroom item, and that's the way we're going to handle it.

Lyon stated he was not aware of any invoice generated for the table and if there was, it should have come through him. Investigators showed Lyon a copy of an invoice, and he said OPI Sales Representative Shaun Martin mentioned speaking to Greg Fleck, who OPI typically works with at the House, about getting them an invoice but was directed to delay until a decision was made. Lyon said if Martin did create the invoice, it was because someone at ODRC Central Office instructed him to and it was an oversight that he had not shown the invoice to Lyon.

During his interview with investigators conducted on December 6, 2017, Shaun Martin stated the first time he had heard about the table was from Kinsel while Lyon was out on vacation. Martin said Kinsel informed him Lyon was working on obtaining a quote but had not yet provided it to Kinsel. Martin said he was able to send Kinsel a quote later that day. According to Martin, Kinsel also asked if Martin could obtain a sample of the Ohio House seal to create an etching in the middle of the table. He also said Lyon became more involved in the process after returning back to work from his vacation.

Martin said he was told the furniture placed in Householder's office was to show the Ohio House what OPI could offer. Investigators asked Martin why OPI was providing the furniture at no charge. Martin replied Lyon told him Kinsel believed the custom furniture in Householder's office would increase business for OPI and the Ohio House would begin ordering more furniture. Martin noted it was well known there would be no charge for the table.

Duffey and Stockdale were also questioned about the table and chairs. Stockdale stated the first time he had heard about the matter was when an OPI employee approached him about the furniture after Duffey and Cordial were placed on leave. Stockdale contacted the ODRC Chief Inspector's Office about the order and had no further dealings regarding the matter. Duffey stated she was informed the furniture was being provided to the Statehouse as a "look what OPI can do" display. She noted that she did not have an issue with the furniture being provided at no cost and viewed the idea as free advertising since "a lot of people go to the Statehouse."

On October 11, 2017, the Office of the Ohio Inspector General interviewed then-ODRC Director Gary Mohr about the furniture. Mohr indicated Householder called to speak to him regarding a different matter and the representative brought up the issue with the table. Householder referred to the table as a "display model" according to Mohr. Mohr was asked about the terminology Householder used and if he was certain Householder said, "display model" and not "showroom item." Mohr said he remembered the term "display" was used but was not certain. Mohr said he told Householder that he could not discuss the table with him and that others were looking into the matter. Mohr added he would not be surprised if Kinsel had arranged for the table to be given to Householder at no cost.

On October 17, 2017, OPI sent two invoices to the Ohio House of Representatives: one for the table and chairs and a second for the etched seal in the table. The total amount was \$9,313. [\(Exhibit 12\)](#) On November 6, 2017, Craig Fleck sent the following email to ODRC:

> In February 2017, Shaun Martin, our OPI Sales Representative, requested a digital House seal to customize furniture for Representative Householder's office. I contacted Mr. Martin by phone to ensure the House will not incur any charges for these items and he specifically told me that the Ohio House of Representatives would not receive any charges whatsoever. Representative Householder's office explained to me that these items were sample pieces of furniture meant to be on display as they are throughout other state agencies to help promote OPI and their rehabilitation program.

>

> Several months after Representative Householder received the furniture, the Ohio House received invoices (#225423 & #225424) from OPI for a table, logo engraving, eight chairs, and labor. Invoice #225424 describes the item as "AH SAMPLE ITEM 10" Logo 16 X 16 Cherry", which coincides with the notion that these items were originally meant to be display sample items.

>

> The Ohio House of Representatives did not order nor agree to purchase these items and therefore will not be paying these invoices. However, the Ohio House will continue to utilize OPI for our office furniture needs and assist in the rehabilitation of our inmates.

>

Because the Ohio House declined to pay the invoice, ODRC retrieved the table and chairs from the Ohio House offices on November 21, 2017.

Other Furniture

When asked if any other agencies or departments within ODRC had been provided with showroom furniture, Lyon said he was told there were showroom furniture items placed in the ODRC's director's office lobby. As of the date of his interview (August 3, 2017), the showroom furniture items have not been either billed or returned.

The Franklin Medical Center (FMC) also received furniture without being billed. Lyon explained he went with Kinsel to speak with Ingrid Jones at FMC about receiving additional inmates assigned to work at OPI. During the meeting, Kinsel made a comment about FMC wanting to purchase new furniture. Back at the OPI offices, Kinsel spoke to Lyon and Martin and told them "to give them (FMC) whatever they want" and not to charge them. In exchange, FMC would provide additional inmates to work at OPI. Lyon said the deal was "ludicrous" and noted if word got out that FMC had this deal with OPI, then every institution at ODRC would want a similar arrangement.

Martin confirmed that a lounge seating set (sofa, chairs, and tables) was provided to the director's office as a "demo – on display." Martin also confirmed that FMC had received new furniture in exchange for additional inmate assistance at OPI. Martin explained Lyon and Kinsel met with Jones to discuss additional inmates working for OPI. Kinsel came back from the meeting and directed Martin and Lyon to replace Jones' furniture and anything else at FMC that needed to be replaced. Martin estimated \$40,000 worth of furniture was provided to FMC at \$0 cost. He was told by Kinsel that the furniture was provided to keep Jones happy so OPI could retain the full staffing of their inmate crews. Martin stated these actions were executed verbally with no emails exchanged. In October 2017, OPI sent invoices to the ODRC director's office and FMC for the furniture that was provided. Investigators confirmed both ODRC and FMC paid the invoices.

Finding

The Office of the Ohio Inspector General's investigation into the matter of OPI providing furniture at no cost to state entities determined:

- Kinsel improperly authorized furniture to be provided by OPI at no cost to Ohio State Representative Larry Householder, the ODRC's director's office, and the Franklin Medical Center, by classifying the furniture as "showroom items."

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe a wrongful act or omission occurred in this instance.

BBQ Smokers

During the investigation, the Office of the Ohio Inspector General learned that OPI had built two BBQ smokers for the purpose of being rented to customers. The building of these two smokers was contrary to OPI's mission and was not part of a larger training program for inmates. Investigators also learned that OPI purchased two trailers for the two smokers so that the smokers could be transported to different locations. When the trailers were delivered to the metal shop at Marion Correctional, it was determined the

smokers were too big and heavy to be loaded onto the trailers. Later, additional materials and labor were used to reinforce the trailers so that they would be sturdy enough to haul the smokers.

The following is a picture of a smoker and trailer:



During the investigation, only one smoker had been built and was in use. The second smoker was under construction. The cost to build each smoker was quoted by OPI at \$6,050 per unit. OPI’s proposed rental fee was initially \$100 per day; however, later OPI modified the rental fee to \$100 per 72-hour period. At this rate, each smoker would need to be rented 60 times for OPI to recoup the cost to build each unit. Investigators found no documents indicating the number of times the first smoker had been rented. OPI staff told investigators that the smoker was used at employee appreciation days. They also stated the smoker would occasionally be used to provide food to inmates.

Stockdale told investigators that he, Hudson, and Duffey met to discuss how the building and renting of the smokers would fit into OPI’s mission. Stockdale said he informed Duffey that the smokers were “... definitely not within the purview of what OPI does ...” ODRC Policy Number 25-OPI-03: Establishment of New OPI Industries (effective January 26, 2008), states a New Product/Service Information Report is to be created

before the implementation of a new product line. Investigators found no evidence that this report was prepared before the building of the two smokers. Cordial stated during his interview that when the first smoker was built, the original intention was to sell the smokers outright. Cordial also stated that he did not know who proposed the idea to build the smokers nor did he know how many times the smoker had been rented.

Duffey told investigators that it was her understanding the first smoker was built to be used in a pilot project to be rented out to institutions for use at employee appreciation and yard day's events. When she first saw the finished product, she believed the smoker was too large to be sold commercially. Duffey also noted that she was surprised when she was informed that a second smoker was being built. She was also surprised at the cost and agreed it was probably a waste of OPI funds.

During the investigation, OPI made the decision to sell the smokers and delivered the two units to the Ohio Department of Administrative Services to sell as part of its bi-monthly surplus auction. On March 31, 2018, investigators contacted the ODAS auction manager and learned the two smokers had been sold. According to the auction manager, one smoker sold on GovDeals²² for \$3,300 and the other sold at the ODAS public warehouse auction for \$3,600, for a total of \$6,900, equating to an accumulative loss of \$5,200 for OPI.

Findings

The Office of the Ohio Inspector General's investigation into the matter of OPI's acquisition and building of two BBQ smokers determined:

- OPI management approved the acquisition and building of two BBQ smokers without preparing, submitting, and obtaining subsequent approval of a New

²² GovDeals.com is a website where government entities can place surplus or unclaimed items up for auction to the public.

Product/Service Information Report as required in ODRC Policy Number 25-OPI-03: *Establishment of New OPI Industries.*

- OPI's acquisition and building of the two BBQ smokers contradicted OPI's mission to sponsor programs that provide long-term training or job opportunities for inmates.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe a wrongful act or omission occurred in this instance.

Zanesville Fabricators

During his interview with the Office of the Ohio Inspector General, Penal Industries manager 1 John Lyon informed investigators of a potential issue with a vendor, Zanesville Fabricators. He explained that Kinsel had requested he attend a meeting with him and the vendor. At the meeting, Kinsel stated he wanted OPI to begin using Zanesville Fabricators. Lyon noted to Kinsel that OPI is required by law to adhere to a direct spend limit of \$50,000 per vendor, per fiscal year. Lyon added that for major jobs, that \$50,000 limit could quickly be reached. After the meeting, Kinsel asked Lyon how they could direct more OPI work projects to Zanesville Fabricators. Lyon told Kinsel that Zanesville Fabricators could obtain more work from OPI and exceed the \$50,000 direct spend limit if Zanesville Fabricators were to subcontract for another company who had a current state of Ohio contract. Later, Kinsel approached the company Bay Products who performed a large amount of work for ODRC, to inquire whether they would consider using Zanesville Fabricators as a subcontractor. Kinsel had Lyon organize a meeting with Kyle Schneider, president of Bay Products. During this meeting, Kinsel asked Schneider to add Zanesville Fabricators under their company's umbrella of subcontractors.

On October 27, 2017, investigators interviewed Kyle Schneider, president of Bay Products. Schneider stated that he had received a call from Lyon regarding a friend of

Kinsel's whose company could perform local work. Schneider said Lyon stated they wanted him (Schneider) to meet him. Schneider said he was not interested in using the company because he did not want to get involved in the labor end of the market due to lack of profitability. This was because the state of Ohio used inmate labor for installation for the majority of its projects. However, Schneider agreed to meet with Lyon, Kinsel, and Joe Nash with Zanesville Fabricators at the OPI office. During this meeting, Kinsel vouched for Zanesville Fabricators and Schneider agreed to add the company as a subcontractor for work performed at Lebanon Correctional. Schneider stated he made it clear during the meeting that "... if this all goes to hell ..." or Zanesville Fabricators failed to perform, he would cancel the partnership. As all parties were in agreement, Schneider prepared a quote from Zanesville Fabricators on Bay Products letterhead for customized work to be performed at Lebanon Correctional.

Schneider believed Kinsel was pushing to get Zanesville Fabricators as a subcontractor on his contract because the company may have been close to their \$50,000 direct spend limit with OPI. Schneider said he believed Kinsel needed the arrangement so that the company could complete the work at Lebanon and viewed it as a favor to Lebanon and Kinsel. Schneider said he felt the arrangement was posed as an option and not a requirement and did not feel pressured or threatened.

When Schneider learned Kinsel was being placed on administrative leave, Schneider immediately contacted Zanesville Fabricators to cancel the arrangement. Schneider said he did not want to be involved in the relationship, as Zanesville Fabricators had been recommended by Kinsel and if Kinsel was being accused of improper dealings, he believed the arrangement may also be perceived as improper.

Findings

The Office of the Ohio Inspector General's investigation into the matter of the alleged improper relationship between Dan Kinsel, Bay Products, and Zanesville Fabricators determined:

- Kinsel intended to circumvent the state of Ohio's direct spend limit of \$50,000 per vendor, per fiscal year by requesting Bay Products add his friend and owner of Zanesville Fabricators to be placed under Bay Product's umbrella of subcontractors. Though investigators found no indication Kinsel received anything of value other than assisting his friend, investigators determined Kinsel should not have undertaken this arrangement.

Accordingly, the Office of the Ohio Inspector General finds an appearance of impropriety exists in this instance.

STAFFING CHOICES AND APPROPRIATENESS OF RESPONSIBILITIES

The Office of the Ohio Inspector General identified two staff members, OPI Manager Dan Kinsel and OPI Assistant Chief Todd Cordial, who were involved with numerous incidents of wrongdoing. Investigators determined that Kinsel assumed and performed responsibilities that were not appropriate for his position, and Cordial was improperly hired for a position he was not qualified.

Dan Kinsel

During the course of the investigation, investigators concluded that OPI staff lacked a clear understanding as to the role and responsibilities of the assistant chief. Though OPI Assistant Chief Todd Cordial served as an assistant chief and Dan Kinsel served as an OPI manager, OPI staff apparently viewed Kinsel as the staff member in charge. From interviews with various OPI and ODRC employees, investigators determined Kinsel assumed the following responsibilities:

- Supervising the Vehicle Service Center and its operations;
- Had the BBQ smokers built without regard to cost and having a business plan in place per OPI policy;
- Obtained heavy construction equipment for a new training program without following the applicable policies and procedures;
- Permitting a vendor to pay hotel, rental car, and meal costs for himself and two other employees for a training trip to Iowa;
- Providing custom OPI furniture free of cost.

As investigators were informed Duffey was given latitude when selecting her staff for OPI, the Office of the Ohio Inspector General asked why she selected Kinsel for his position. Duffey stated that though she did not have a close working relationship with him while they were both working at the Southeastern Correctional Complex, she believed he had a good business sense and knowledge of construction. Even though he oversaw construction, VSC, and the fish hatcheries at OPI, Duffey stated, “he didn’t have so much authority to do things.” When informed of all the work activities he had been involved in, Duffey said she was not aware of what he actually did until after the investigation.

Todd Cordial

Throughout his interview, OPI Assistant Chief Todd Cordial repeatedly claimed to investigators that he was not aware of the occurrence of various issues at OPI. According to his position description, as assistant chief of OPI, Cordial was responsible for all operations at OPI with various shop supervisors reporting directly to him.

The Office of the Ohio Inspector General also asked Duffey why she selected Cordial to serve as the assistant chief. Duffey said she had a closer relationship with Cordial because he served as an investigator at the Southeastern Correctional Complex prior to her coming to OPI. She said his vision of OPI was similar to hers; specifically,

endeavoring to help inmates obtain jobs after their release. She noted, “Todd can talk to anybody, kind of a salesman type of guy ... he writes well, he speaks well, (and) he conducts himself well.” When informed by investigators that Cordial repeatedly stated that he was not aware of what was occurring at OPI, Duffey replied, “Todd was involved in every aspect of what we do there.” But when asked exactly what sections he supervised, Duffey stated that she believed he oversaw sales.

The Office of the Ohio Inspector General obtained a copy of the position description for assistant chief of OPI where it lists Penal Industries Manager 3 as the job title. A copy of the job duties and minimum qualifications listed on the classification specifications from the Ohio Department of Administrative Services’ website, shows the following as the minimum qualifications:

Five years training or 5 years experience in manufacturing or retailing or penal industries or business; 3 years experience in supervisory, managerial or administrative capacity; 3 years in inventory and production quality control; 1 year in fiscal control activities; or 1 year experience as Penal Industries Manager 2.

Though Cordial had supervisory experience as a former lieutenant and captain, his work history indicates he worked only at prison facilities at ODRC and 18 months at Central Office/administration before his promotion to OPI. Cordial’s work experience show he did not meet the minimum qualifications to serve as an assistant chief.

Findings

The Office of the Ohio Inspector General’s investigation into the matter of issues related to management and oversight of OPI:

- Duffey permitted OPI Manager Dan Kinsel to assume and perform responsibilities that were not appropriate for his position;

- Duffey improperly named Todd Cordial as OPI Assistant Chief when he did not meet the minimum qualifications for the position.

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

SUMMARY

The following is a summary of the findings noted throughout this report of investigation:

Prison Farm Closures and Resulting Issues

Wrongful Acts or Omissions

<u>Section</u>	<u>Violation</u>
Heavy Equipment Training Program	Failing to create or approve appropriate new industry plan per ODRC Policy Number: 25-OPI-03: <i>Establishment of New OPI Industries</i>
	Failing to provide adequate training to ODRC employees and inmates before allowing them to operate equipment
	Failing to properly vet employees responsible for overseeing the inmates on the demolition project at Orient
Gold Key Trip to Iowa	Three employees accepting items of value (hotel and meal costs) from an improper source in violation of state ethics laws and ODRC Policy Number: 31-SEM-01, <i>Ethics</i>
Dairy Barns and Dairy Expansion Project	ODRC's failing to plan for a contingent use of the dairy barns at London and Marion Correctional slated to be closed at the time of the prison farm closures. The cost of the project is estimated at over \$13 million paid directly by taxpayers through state-issued bonds and interest payments.

Ohio Penal Industries and Resulting Issues

Wrongful Acts or Omissions

<u>Section</u>	<u>Violation</u>
VSC Operations	<p>Failing to appropriately charge consistent rates to all customers by not charging for services or offering discounts only to ODRC employees in violation of Ohio Revised Code §5120.28(A), <i>Fixing prices for labor and services</i></p> <p>Failing to conduct an annual physical inventory of parts as required in ODRC Policy Number 25-OPI-12: <i>OPI Fiscal Reporting</i></p> <p>Failing to obtain approval for the installation of software application QuickBooks™ as required in ODRC Policy Number 05-OIT-01: <i>Hardware and Software Management</i></p> <p>Management allowing a vendor to provide food to inmates in violation of the Inmate Incentive policy</p> <p>Management allowing a vendor to provide food to employees in violation of ethics policy</p> <p>Management allowing work on personal vehicles prior to its authorization</p> <p>Management allowing work on personal equipment when not specified in the VSC policy for work on personal vehicles</p>
Trip to Greenville	<p>Failing to seek a waiver from BSVI for use of a soda vending machine pursuant to ORC §3304.33, <i>Prohibition against private contract or concession to operate vending facility on governmental property</i></p> <p>Cordial allowing inmates into his personal residence in violation of ODRC Policy</p> <p>Cordial accepting improper payments for the soda vending machine he purported to have donated to OPI</p>
Misuse of State Vehicles	<p>Allowing state vehicles to be used for personal purposes in violation of ODRC Policy Number 31-SEM-02: <i>Standards of Employee Conduct</i> and Policy Number 22-BUS-18: <i>Employee and Contractor Use of State-Owned Vehicles</i></p>
Inmate Security and Improper Relationships	<p>Duffey allowing inmates onto her personal property to pick up and deliver personal vehicles and equipment in violation of ODRC Policy</p>

	Allowing inmates to drive state vehicles without a staff member present in violation of the ODRC policy on inmate transportation
“Smoke Shack”	Building of a structure in violation of Ohio Building Codes
Showroom Furniture	Providing furniture at no cost to Ohio State Representative Larry Householder, the ODRC director’s office, and the Franklin Medical Center
BBQ Smokers	Failing to produce, submit, and approve a new industry plan per ODRC Policy Number: 25-OPI-03: <i>Establishment of New OPI Industries</i>
	Violating OPI mission to provide training opportunities for inmates

Appearance of Impropriety

<u>Section</u>	<u>Violation</u>
Zanesville Fabricators	Kinsel facilitating Zanesville Fabricators to be added as a subcontractor to Bay Products’ contract, allowing the vendor to obtain additional business through OPI

Management and Oversight

Wrongful Acts or Omissions

<u>Section</u>	<u>Violation</u>
Management and Oversight	Lack of oversight by ODRC administrators who were ultimately responsible for OPI
	Lack of management and oversight of VSC operations and finances by Duffey, Cordial, Kinsel and Thobe
	Naming Cordial as assistant chief even though it appears he did not meet the minimal qualifications for the position

RECOMMENDATIONS

The Office of the Ohio Inspector General makes the following recommendations and asks the director of the Ohio Department of Rehabilitation and Correction to respond within 60 days with a plan detailing how these recommendations will be implemented.

- 1) Review the actions of the individuals named in this report and who remain employed at ODRC to determine if additional training or administrative action is warranted.
- 2) When establishing new lines of business at OPI, ensure compliance with ODRC Policy Number 25-OPI-03: *Establishment of New OPI Industries*.
- 3) Consider paying the state-issued bonds for the dairy expansion project using OPI funds received through the sale and lease of property and equipment related to the prison farm closures.
- 4) Ensure an annual inventory is conducted at all OPI shops, including the Vehicle Service Center, in accordance with ODRC Policy Number 25-OPI-12: *OPI Fiscal Reporting*.
- 5) Work with AutoZone to determine if OPI is owed a credit for invoices double paid or owes the vendor for invoices not paid.
- 6) If the Vehicle Service Center is re-opened to service personal vehicles, ensure all customers are charged the same in accordance with Ohio Revised Code §5120.28, *Fixing prices for labor and services*.
- 7) Establish a policy regarding showroom item furniture including, but not limited to: who is authorized to approve the items, the situations in which the items can be provided, and how long the customer may keep the items.
- 8) Create a policy regarding inmates driving outside of institutions.

9) Create a policy that addresses what level of supervision is necessary to inmates outside of an institution.

10) Determine how to dispose of assets acquired for the defunct heavy equipment program in order to minimize losses and apply the proceeds to the existing bond obligations to the extent permissible under law.

REFERRAL(S)

This report of investigation will be provided to the Franklin County Prosecutor's Office, the City of Columbus Prosecuting Attorney, and the Ohio Ethics Commission for consideration.



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

**NAME OF REPORT: Ohio Department of Rehabilitation & Correction
Ohio Penal Industries**

FILE ID #: 2017-CA00024

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
December 20, 2018**

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