

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF
INVESTIGATION



AGENCY: OHIO STATE COSMETOLOGY AND BARBER BOARD
FILE ID NO.: 2019-CA00031
DATE OF REPORT: FEBRUARY 13, 2020

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

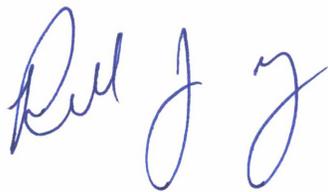
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Randall J. Meyer
Ohio Inspector General



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF INVESTIGATION

FILE ID NUMBER: 2019-CA00031

SUBJECT NAME: Paula Samples

POSITION: Cosmetology Inspector/Scheduler

AGENCY: Ohio State Cosmetology and Barber Board

BASIS FOR INVESTIGATION: Agency Referral

ALLEGATIONS: Abuse or Misuse of Time;
Falsification of Records

INITIATED: August 22, 2019

DATE OF REPORT: February 13, 2020

INITIAL ALLEGATION AND COMPLAINT SUMMARY

On August 14, 2019, the Office of the Ohio Inspector General received a referral from the Ohio State Cosmetology and Barber Board (COS) alleging that Cosmetology Inspector/Scheduler Paula Samples was not at her office during days and times when claiming to be working for the State of Ohio. The COS reviewed timesheets submitted by Samples from January 1, 2019, to August 1, 2019, and discovered inconsistencies with swipe activity and login activity in regard to her reported work hours on her timesheets, indicating Samples was not present or working at COS for 31 days that she had reported working for COS.¹

BACKGROUND

The Ohio State Cosmetology and Barber Board (COS) is a multi-service agency responsible for the effective licensing, regulation, and enforcement of persons and businesses engaged in performing cosmetology and branches of cosmetology services, barbering, and tanning facilities. The board licenses individuals who provide cosmetology services and related services such as manicuring, esthetics, hair design, natural hair styling, as well as cosmetology schools. The board also oversees barbers, barbershops, and barber schools as a result of the consolidation of the Ohio State Board of Cosmetology and the Ohio State Barber Board in January 2018. In addition, the board has oversight over the indoor tanning industry through regulation of ultraviolet radiation devices. After license issuance, salons, barbershops, schools, tanning facilities, and individuals are regularly inspected to assure each is compliant with Ohio safety and infection control standards. The board approves school curricula and routinely inspects schools for compliance with Ohio laws and rules.²

APPLICABLE RULES, POLICIES AND PROCEDURES

COS Policy #3.1 - Employee Work Schedules, Meals/Break Periods, Flex Time and Overtime

A normal workday shall be 8 hours, Monday through Friday. If an employee reports to work after 8:30 a.m. or ceases work prior to 4:00 p.m., he/she shall be required to take

¹ Investigator analysis found that of the 31 days provided by COS, one of the days was substantiated by an eLicense login, leaving 30 days in question.

² Source: Biennial budget documents.

leave, unless a modification to the work schedule or flextime is approved in advance by your immediate supervisor.

COS Policy #3.2 - Lunch Periods

Lunch cannot be taken at the end of the day with intent to shorten the workday without using time.

COS Policy #3.3 - Breaks

Employees cannot use these rest periods to shorten or lengthen their workday.

COS Policy #3.7 - Vacation, Personal, and Compensatory Time

All requests for any type of leave, as set forth in this policy, shall be entered on the OAKS³ payroll system and be approved or denied by the Executive Director or Immediate Supervisor in advance of the scheduled leave on a first come, first serve basis. Emergency personal leave and sick leaves do not need advanced approval. A request, via e-mail, shall be submitted, reviewed, and considered for approval based on operational need, R.C./O.A.C., DAS Directives and/or appropriate Collective Bargaining Agreement (CBA) and assurance that the employee has an available leave balance to support the request.

COS Policy #3.9 - Timekeeping

All employees are required to utilize a FOB to record entry/exit and allow door entry/exit access to the agency.

Any change to the submitted timesheet shall be reported to the appropriate supervisor or designee as soon as known.

³ Ohio Administrative Knowledge Services (OAKS) is the time accountability tracking service for state employees administered by the Ohio Department of Administrative Services.

COS Policy #3.10 - *Absenteeism and Tardiness*

Absenteeism is defined as failure of an employee to report to the job when he/she is scheduled to work and includes tardiness, sick leave, or any other type of unscheduled leave.

Tardiness occurs when an employee fails to arrive to his/her workstation at the start of his/her scheduled start time or after the start of core hours or after a break or meal period.

Punctuality and regular attendance are necessary for the successful operation of the agency. Therefore, any employee who exhibits a consistent pattern of absenteeism and/or tardiness shall be subject to discipline.

It is the employee's responsibility to notify his/her immediate supervisor when leaving their respective work area.

COS Policy #3.11 - *Falsification of Records*

Employees are required to complete all official documents accurately and honestly. This includes, but is not limited to, forms used in your daily activities, travel vouchers, and payroll documents.

INVESTIGATIVE SUMMARY

Paula Samples has been employed by the Ohio State Cosmetology and Barber Board (COS) for 19 years, six years as a licensing examiner and 13 years in her current position as a cosmetology inspector/scheduler. Samples' primary job duty consists of logging into the eLicense⁴ database to access the information needed to evaluate the eligibility of applicants for scheduling for the Ohio State Cosmetology and Barber Board practical examinations. These examinations are used to license cosmetologists and barbers.

⁴ eLicense database - A database used by COS that allows Samples to schedule students for their Ohio State Cosmetology and Barber Board practical exams.

After receiving complaints about Samples' recurrent pattern of absenteeism, Samples' direct supervisor, Lori Pearson, reviewed Samples' timesheets and discovered discrepancies. Subsequently, COS conducted a preliminary analysis of Pearson's review, and COS later referred the matter to the Office of the Ohio Inspector General.

On August 22, 2019, the Office of the Ohio Inspector General met with COS to discuss the referral, related allegations, and the records examined during COS's preliminary analysis. COS informed investigators that they reviewed the following records:

- Samples' signed timesheets submitted for pay periods from January 1 to August 1, 2019;
- FOB⁵ entry and exit time swipes from December 26, 2018, to July 31, 2019;
- eLicense log-in history from February 4 to August 8, 2019;⁶
- Samples' approved leave history for the period from January 2 to August 2, 2019, provided by the Ohio Department of Administrative Services;
- Samples' emails concerning leave requests or early departure notifications; and
- Samples' text messages notifying her supervisor of absences.

Based upon the information provided by COS representatives at this meeting, the Office of the Ohio Inspector General opened an investigation.

The Office of the Ohio Inspector General conducted an analysis of the records provided by COS. Between January 1 to August 1, 2019, investigators discovered inconsistencies on 30 days between what Samples reported on her timesheets (working 7:00 a.m. to 3:30 p.m.) and Samples' FOB entry/exit swipe activity and eLicense login activity records. Investigators concluded that Samples was neither present at her COS worksite nor working during the times she reported on her signed and submitted timesheets for the 30 days in question.

Investigators also analyzed Samples' email activity and found that she had sent 17 emails to her supervisor requesting vacation or personal leave from January 1 to August 1, 2019. Nine of the emails requested a full eight-hour day of leave, while eight other emails requested early

⁵ All employees are required to utilize a FOB to record entry/exit and allow door entry/exit access to the agency.

⁶ eLicense log-in history could only be retrieved as far back as February 4th, 2019.

departures. On the days where Samples requested the full eight hours of leave, FOB entry/exit swipes and eLicense login records showed no activity, indicating she was neither present at work nor working on those days. On days that Samples took sick leave, she would notify her supervisor by text message. A review of text messages provided by COS to investigators indicated the specific days Samples notified her supervisor that she was sick and would not be present at work. However, investigators discovered timesheets Samples had submitted that claimed she had worked on those days from 7:00 a.m. to 3:30 p.m. The following summary illustrates instances where Samples failed to record leave on her timesheets submitted to COS.

Failure to Record Leave on Timesheet (A)

Samples notified her supervisor by email that she would be taking a vacation day on Friday, July 26, 2019:

From:	Samples, Paula
To:	Pearson, Lori
Subject:	vacation day
Date:	Wednesday, July 24, 2019 7:08:00 AM

7/26/2019 going to the fair and eat a bunch of food!!!

There were no FOB entry/exit swipes for Samples on July 26, 2019:

624	7/25/2019 3:30:06 PM	Access - door opened	Out Time Clock	Samples Paula
828	7/29/2019 6:49:00 AM	Access granted	Rear Entry	Samples Paula
829	7/29/2019 6:49:04 AM	Access - door opened	In Time Clock	Samples Paula

There was also no eLicense login activity for Samples on July 26, 2019:

7/29/2019 7:00	156.63.7.1	SAML Sfdc Success	Chrome 75 Windows ; Browser	elicenseoh
7/25/2019 7:10	156.63.7.1	SAML Sfdc Success	Chrome 75 Windows ; Browser	elicenseoh

However, Samples claimed on her timesheet that she worked a full day, from 7:00 a.m. to 3:30 p.m., on Friday, July 26, 2019:

Weekday:		Fri
Date:		7/26/2019
Start Time:	In	7:00 AM
	Out	11:30 AM
	In	12:00 PM
	Out	
	In	
End Time:	Out	3:30 PM
Total Hours Worked		8.0
Leave Hrs. Used	Type*	
Flex-time (Earn-Use)	E / U	
Total Hours Scheduled		8.0
CompTime / OT / UN	C/O/UN	

Failure to Record Leave on Timesheet (B)

On Tuesday, June 11, 2019, and Wednesday, June 12, 2019, Samples notified her supervisor by text message that she was sick and will not be working that day:

Subject: 6/11 text
 To: [REDACTED]
 Up sick all night going to try and get in with doctor today [REDACTED]

Subject: 6/12 text
 To: [REDACTED]
 Still no feeling so good won't be in.

There were no FOB entry/exit swipes for Samples on June 11 and June 12, 2019:

131	6/10/2019 3:29:53 PM	Access - door opened	Out Time Clock	Samples Paula
524	6/13/2019 6:43:20 AM	Access granted	Rear Entry	Samples Paula

There was also no eLicense login activity for Samples on June 11 and June 12:

6/13/2019 7:05	156.63.7.1	SAML Sfdc Success	Chrome 74 Windows ; Browser	elicensech
6/10/2019 10:31	156.63.7.1	SAML Sfdc Success	Chrome 74 Windows ; Browser	elicensech

However, Samples submitted a timesheet to COS claiming she had worked from 7:00 a.m. to 3:30 p.m. for both June 11 and June 12, 2019:

Weekday:		Tue	Wed
Date:		6/11/2019	6/12/2019
Start Time:	In	7:00 AM	7:00 AM
	Out	11:00 AM	11:00 AM
	In	11:30 AM	11:30 AM
	Out		
	In		
End Time:	Out	3:30 PM	3:30 PM
Total Hours Worked		8.0	8.0
Leave Hrs. Used	Type*		
Flex-time (Earn-Use)	E / U		
Total Hours Scheduled		8.0	8.0
CompTime / OT / UN	C/O/UN		

Failure to Record an Early Departure

Investigators also reviewed records on days Samples had requested taking leave for an early departure from work. For those days, investigators reviewed FOB entry/exit swipes and confirmed that she had left her COS worksite earlier than her scheduled departure time of 3:30 p.m. However, investigators discovered timesheets signed and submitted by Samples where she reported that she worked an eight-hour workday from 7:00 a.m. until 3:30 p.m. Investigators concluded Samples improperly submitted timesheets when she falsely claimed working an eight-hour workday on days she actually departed work early.

For example, Samples notified her supervisor by email that she would be leaving early from work on Friday March 8, 2019:

From:	Samples, Paula
To:	Pearson, Lori
Subject:	VACATION
Date:	Wednesday, March 06, 2019 10:48:00 AM

Leaving at 11:00 am possibly 1:00 pm on 3/8/2016. Not sure yet Mike will be picking me up.

Samples' FOB entry/exit swipes reviewed by investigators indicated that she had left work at 11:00 a.m. on March 8, 2019:

775	3/8/2019 6:47:24 AM	Access - door opened	In Time Clock	Samples Paula
869	3/8/2019 11:00:35 AM	Access - door opened	Out Time Clock	Samples Paula
1009	3/11/2019 6:51:36 AM	Access granted	Rear Entry	Samples Paula

However, investigators discovered Samples signed and submitted her timesheet for Friday March 8, 2019, on which she claimed that she had worked a full day, from 7:00 a.m. to 3:30 p.m.:

Weekday:		Fri	
Date:		3/8/2019	
Start Time:	In	7:00 AM	
	Out	11:30 AM	
	In	12:00 PM	
	Out		
	In		
End Time:	Out	3:30 PM	
Total Hours Worked		8.0	
Leave Hrs. Used	Type*		
Flex-time (Earn-Use)	E / U		
Total Hours Scheduled		8.0	
CompTime / OT / UN	C/O/UN		

Failure to Record Late Arrival

Investigators also discovered instances when Samples would arrive to work late and fail to record her late arrival on her timesheets.

For example, on Monday, April 15, 2019, Samples arrived at her COS worksite later than her regularly scheduled start time of 7:00 a.m., but did not request leave time to compensate for the time she was not working. FOB entry/exit swipes indicate that Samples arrived to work at 11:15 a.m.:

1642	4/11/2019 1:02:58 PM	Access - door opened	201	Out Time Clock	Samples Paula
56	4/15/2019 11:14:56 AM	Access granted	Rear Entry	Samples Paula	
57	4/15/2019 11:15:00 AM	Access - door opened	In Time Clock	Samples Paula	

At 11:24 a.m., Samples sent her first email from work on that day:

From:	Samples, Paula
To:	[REDACTED]
Subject:	RE: available dates
Date:	Monday, April 15, 2019 11:24:00 AM

At 11:25 a.m., Samples logged into the eLicense system:

4/15/2019 14:01	156.63.7.1	SAML Sfdc Success	Chrome 73	Windows 7	Browser	elicenseoh
4/15/2019 11:25	156.63.7.1	SAML Sfdc Success	Chrome 73	Windows 7	Browser	elicenseoh
4/11/2019 11:43	156.63.7.1	SAML Sfdc Success	Chrome 73	Windows 7	Browser	elicenseoh

However, on the timesheet she submitted for Monday, April 15, 2019, Samples claimed to be at work from 7:00 a.m. to 3:30 p.m.:

Weekday:		Mon
Date:		4/15/2019
Start Time:	In	7:00 AM
	Out	11:30 AM
	In	12:00 PM
	Out	
	In	
End Time:	Out	3:30 PM
Total Hours Worked		8.0
Leave Hrs. Used	Type*	
Flex-time (Earn-Use)	E / U	
Total Hours Scheduled		8.0
CompTime / OT / UN	C/O/UN	

Samples' Failure to Report the Correct Amount of Leave Usage on her Timesheet

Furthermore, investigators found instances in which Samples had requested to leave early from work and she reported leave time on her timesheet to reflect the early departure. However, investigators discovered Samples did not claim the appropriate amount of leave times, as indicated by her FOB entry/exit swipe records that specified the actual times she left the building for those days.

For example, on Friday, February 8, 2019, Samples notified her supervisor by email that she would be leaving work at 11 a.m. and would be claiming “4 hours vacation” leave, as stated in the subject of the following email:

From: Samples, Paula
Sent: Wednesday, February 06, 2019 7:49 AM
To: Pearson, Lori <Lori.Pearson@cos.ohio.gov>
Subject: 4 hours vacation

Off at 11:00 am on 2/8/2019 thasnk you☺

However, investigators discovered Samples recorded two hours of personal leave in OAKS for February 8, 2019.

Approved	02/08/2019	1:30PM	3:30PM	PRSLV - Personal Leave Used	2.000000
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Investigators also discovered from a review of Samples’ FOB entry/exit swipes that she had actually left work at 10 a.m. on Friday, February 8, 2019, rather than the 11:00 a.m. as stated in her email to her supervisor:

783	2/8/2019 6:40:08 AM	Access - door opened	In Time Clock	Samples Paula
847	2/8/2019 10:00:17 AM	Access - door opened	Out Time Clock	Samples Paula
1177	2/12/2019 6:47:40 AM	Access granted	Rear Entry	Samples Paula

Moreover, on the timesheet Samples submitted for Friday, February 8, 2019, investigators found that Samples reported that she worked until 1:00 p.m. on that day:

Weekday:		Fri
Date:		2/8/2019
Start Time:	In	7:00 AM
	Out	
	In	
	Out	
	In	
End Time:	Out	1:00 PM
Total Hours Worked		6.0
Leave Hrs. Used	Type*	2.0 P
Flex-time (Earn-Use)	E / U	
Total Hours Scheduled		8.0
CompTime / OT / UN	C/O/UN	

Based on Samples' FOB entry/exit swipe records which indicated that she left work at 10:00 a.m. on Friday, February 8, 2019, Samples should have reported five hours of personal leave on her timesheet. Had Samples correctly reported the five hours of personal leave taken during the pay period, investigators determined Samples would have reached a personal leave deficit of one hour.

Paula Samples' Interview

On August 29, 2019, the Office of the Ohio Inspector General interviewed Paula Samples. Samples acknowledged to investigators receipt of COS timekeeping policies and that she understood her responsibilities of keeping accurate time records. When questioned about her timekeeping process, Samples said that she completes her timesheet and signs and submits it to her supervisor at the end of every pay period. Samples noted that she did not report on her timesheet the hours she had worked at the end of each day, but actually completed her timesheet at the end of each two-week pay period prior to submitting it to her supervisor.

Investigators asked Samples about the process she follows to request leave time. Samples explained that she requests leave by emailing her supervisor with what hours she intends to use and records her requested leave time in OAKS. Investigators asked Samples how she accesses the COS agency building. Samples explained that in order to enter the building, she must swipe her FOB two separate times; one swipe which provides entry into the building, and a second swipe which records the time entry is made. She noted that only one swipe is needed to exit the building. Samples told investigators that if an employee forgets to bring their FOB to work, they are not provided a temporary FOB, and "you just don't have one for the day."

Samples asked investigators if any of the 30 days under review might have been times when she forgot her FOB and therefore, explain why there were no FOB entry/exit swipe records for those days. Investigators responded that if she had forgotten her FOB and there was no FOB entry/exit swipe activity for the day, there should have been other indications of work activity, such as eLicense logins and emails, that would show her attendance at work. Investigators noted to Samples that they discovered a number of instances when reviewing her FOB entry/exit swipe records and eLicense login and email activity that did not substantiate the hours she reported

working on her timesheets. Investigators determined Samples' leave usage and work times were not accurately reflected on her timesheets, and that the amount of leave usage Samples failed to report from January 1 to August 1, 2019, would have actually exceeded her leave balance if reported accurately, resulting in a negative leave balance. Prior to this interview, investigators discovered during a review of Samples' emails that Samples had requested 48 hours of vacation leave time. In light of her vacation, investigators expedited the interview with Samples due to her negative leave balance. Shortly after the interview concluded, investigators learned that Samples had cancelled her vacation plans.

Failure to Record Leave in OAKS

A review conducted by investigators of Samples' approved leave balance history showed that for the 30 days in question, Samples failed to properly record her leave times in the OAKS payroll timekeeping system. As a result of Samples' failure to record her leave time accurately in OAKS, her leave balances were incorrect, and she improperly retained vacation, sick, and personal leave times.

For the seven-month period from January 1 to August 1, 2019, Samples reported 149 hours of leave usage into OAKS, indicating to investigators that Samples possessed an understanding and ability to enter leave time into OAKS in a timely manner. For example, during the month of January, Samples reported two consecutive, eight-hour days of sick leave and one eight-hour day of vacation leave, all of which were recorded in OAKS and were reflected in her leave balances.

Consistent Pattern of Absenteeism

Further analysis of Samples' leave usage showed a consistent pattern of absenteeism, where she was requesting and/or taking reported/unreported leave on Mondays and Fridays. The following chart is a list of all 30 days in question, and showed that most of the days in question fell on Mondays and Fridays. When asked about this pattern in her leave usage, Samples stated, "Fridays I always usually leave early."

Samples Pattern of Leave Abuse				
Monday	Tuesday	Wednesday	Thursday	Friday
1/7/2019	2/19/2019*	4/10/2019	3/14/2019	1/11/2019
1/28/2019	5/28/2019*	6/12/2019		2/8/2019
2/11/2019	6/11/2019			2/22/2019
3/4/2019				3/8/2019
3/18/2019				3/22/2019
4/1/2019				4/19/2019
4/15/2019				5/3/2019
4/22/2019				5/17/2019
4/29/2019				5/31/2019
7/1/2019				6/28/2019
7/8/2019				7/12/2019
7/22/2019				7/26/2019
*Day after a State Holiday				

Investigators identified timekeeping irregularities for each day of the 30 days reviewed. In total, Samples failed to report 152 hours and 10 minutes of vacation leave, 24 hours of sick leave, and three hours of personal leave for a total of 179 hours and 10 minutes. Based upon Samples' rate of pay, Samples' timekeeping irregularities cost the State of Ohio a total of \$7,203.22:

Pay Period Ending	Hourly Compensation Rate	Hourly Employer-Paid Benefit Rate	Total Compensation Rate	Vacation Leave	Sick Leave	Personal Leave	Total Financial Loss
1/19/2019	\$25.60	\$14.42	\$40.02	12	0	0	\$480.24
2/2/2019	\$25.60	\$14.42	\$40.02	8	0	0	\$320.16
2/16/2019	\$25.60	\$14.42	\$40.02	8	0	3	\$440.22
3/2/2019	\$25.60	\$14.42	\$40.02	4.85	0	0	\$194.10
3/16/2019	\$25.60	\$14.42	\$40.02	14	0	0	\$560.28
3/30/2019	\$25.60	\$14.42	\$40.02	12	0	0	\$480.24
4/13/2019	\$25.60	\$14.42	\$40.02	8.5	0	0	\$340.17
4/27/2019	\$25.60	\$14.42	\$40.02	12.75	0	0	\$510.26
5/11/2019	\$25.60	\$14.42	\$40.02	16	0	0	\$640.32
5/25/2019	\$25.60	\$14.42	\$40.02	8	0	0	\$320.16
6/8/2019	\$25.60	\$14.42	\$40.02	12	0	0	\$480.24
6/22/2019	\$25.60	\$14.42	\$40.02	0	16	0	\$640.32
7/6/2019	\$26.31	\$14.52	\$40.83	16	0	0	\$653.28
7/20/2019	\$26.31	\$14.52	\$40.83	12	0	0	\$489.96
8/3/2019	\$26.31	\$14.52	\$40.83	8	8	0	\$653.28
							\$7,203.22⁷

⁷ This balance could be offset by Ohio Civil Service Employees Association union policy 29.02 (sick leave accrual) in terms of the dollar amount in which sick leave is paid out, depending on the amount of sick leave hours used in a calendar year.

If Samples had correctly reported her leave hours into OAKS from January 1 to August 1, 2019, investigators calculated that she would have had a deficit of 78 hours and 20 minutes of vacation leave, and a deficit of three hours of personal leave.⁸

CONCLUSION

On August 14, 2019, the Office of the Ohio Inspector General received a referral from the Ohio State Cosmetology and Barber Board (COS) alleging that Cosmetology Inspector/Scheduler Paula Samples was not at her office during days and times when claiming to be working for the State of Ohio. The COS reviewed timesheets submitted by Samples from January 1, 2019, to August 1, 2019, and discovered inconsistencies indicating Samples was not present or working at COS for times she had reported working for COS. On August 22, 2019, the Office of the Ohio Inspector General met with COS to discuss the referral, related allegations, and the records examined during COS's preliminary analysis.

The Office of the Ohio Inspector General conducted an analysis of the records provided by COS. Between January 1 to August 1, 2019, investigators discovered inconsistencies on 30 days between what Samples reported on her timesheets working (7:00 a.m. to 3:30 p.m.) and Samples' FOB entry/exit swipe activity and eLicense login activity records. Investigators concluded that Samples was neither present at her COS worksite nor working during the times she reported on her signed and submitted timesheets for the 30 days in question.

The Office of the Ohio Inspector General concluded that Samples acted improperly when she:

- Failed to correctly record her early departure times from work and her late arrival times to work, as per COS Policy #3.1;
- Failed to correctly record leave time usage on her timesheets and in OAKS for hours she was absent from work, as per COS Policy #3.7;
- Displayed a consistent pattern of absenteeism on Mondays and Fridays, as per COS Policy #3.10; and

⁸ Samples maintained a positive sick leave balance during the time period of January 1, 2019, to August 1, 2019.

- Failed to submit accurate timekeeping records when she reported working hours she did not work or did not report using the correct amount of leave time that she actually used, as per COS Policy #3.11.

The Office of the Ohio Inspector General also concluded that Samples' misconduct would have been discovered sooner had Samples' supervisor, Lori Pearson, who reviewed and approved Samples' timesheets, had been more diligent in the supervision of Samples.

The Office of the Ohio Inspector General determined, from January 1 to August 1, 2019, Samples failed to report for 30 days a total of 179 hours and 10 minutes of leave time that she used in her position at the Ohio State Cosmetology and Barber Board. Based upon Samples' rate of pay and associated benefits for the 30 days in question, the Office of the Ohio Inspector General concluded Samples' timekeeping irregularities cost the State of Ohio a total of \$7,203.22.

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

RECOMMENDATION(S)

The Office of the Ohio Inspector General makes the following recommendations and asks that the chairman of the Ohio State Cosmetology and Barber Board respond within 60 days with a plan detailing how the recommendations will be implemented. The Ohio State Cosmetology and Barber Board should:

1. Review the conduct of the employees identified in this report and determine whether administrative action is warranted.
2. Determine whether additional training is warranted for COS Policy #3.1 *Employee Work Schedules, Meals/Break Periods, Flex Time and Overtime*, Policy #3.7 *Vacation, Personal, and Compensatory Time*, Policy #3.10 *Absenteeism and Tardiness* for supervisors and employees, and Policy #3.11 *Falsification of Records*.

3. Consider keeping a sign-in and sign-out log at the front desk of the Ohio State Cosmetology and Barber Board where employees that forget their FOB can record their name, date, and time entering and leaving for recordkeeping purposes.
4. For COS Policy #3.9 *Timekeeping*, consider requiring COS employees to enter their time on a daily basis to ensure accuracy of their timekeeping.
5. Require COS supervisors to closely review employees' leave balances, leave requests, and timesheets prior to approving leave.

REFERRAL(S)

Results of this investigation have been provided to the Franklin County Prosecuting Attorney's Office for consideration.



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

NAME OF REPORT: Ohio State Cosmetology and Barber Board

FILE ID #: 2019-CA00031

KEEPER OF RECORDS CERTIFICATION

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

Jill Jones
KEEPER OF RECORDS

CERTIFIED
February 13, 2020

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