



**CUYAHOGA COUNTY
AGENCY OF INSPECTOR GENERAL**

REPORT OF INVESTIGATION

CASE NUMBER: 12-0037-I

SUBJECT(S) INFO:
Name: Roger Kramer
Position: Hearing Officer
Department: Board of Revision

SOURCE OF REFERRAL: County Employee

METHOD OF REFERRAL: Prior Agency of Inspector General Investigation

INITIATED: June 25, 2012

DATE OF REPORT: September 4, 2012

ALLEGATION(S)

Cuyahoga County ("County") Board of Revision ("BOR") Hearing Officer Roger Kramer ("Kramer") is falsifying his timesheet so that he can arrive late and leave early from work.

AUTHORITY

Cuyahoga County Agency of Inspector General Ordinance Section 2(c):
The Inspector General is hereby appointed to conduct examinations under Section 2.05 of the County Charter and shall, therefore, have all such rights and duties to investigate fraud,...abuse,...misfeasance... without interference or pressure from any other Public Official or Employee.

COMPLAINT SUMMARY

On June 25, 2012, the Agency of Inspector General ("AIG") staff met with newly appointed BOR Administrator Shelley Davis ("Davis") regarding an ongoing AIG investigation. During the interview, Davis expressed concerns regarding the attendance patterns of several of the BOR hearing officers. Accordingly, Davis requested the AIG review the attendance history of the BOR hearing officers for discrepancies. This review revealed several discrepancies between Kramer's timesheets and parking records.

BACKGROUND

Section 6.02 of the Cuyahoga County Charter establishes one or more Boards of Revision for Cuyahoga County, each consisting of three electors of the County. Two members of each board, who shall not be of the same political party, are appointed by the Cuyahoga County Council ("County Council"), and one member is appointed by the Cuyahoga County Executive ("County Executive"). Each member serves for a term of three (3) years.

Kramer was appointed to a BOR Officer position by County Council effective May 9, 2011.¹ Kramer's personnel file indicates that he is a licensed attorney in Ohio and a licensed realtor in Ohio. Kramer's personnel file also contains a Verification of Receipt of the Policies and Procedures Manual form² signed by Kramer. In addition County records³ indicate that Kramer completed an electronic acknowledgment of his receipt of the link to the County's Personnel Policies and Procedures Manual. Both acknowledgment forms indicate that the signee is required to read and understand the provisions contained within the Personnel Policies and Procedures Manual.

Kramer's personnel file contains no disciplinary history and no history of performance reviews.

INVESTIGATIVE SUMMARY

BOR Timekeeping Practices

During the period of time covered by this investigation, Kramer was categorized as a flexible schedule employee. A flexible schedule employee is permitted to alter his/her daily hours within certain parameters so long as the employee works the requisite number of hours per workweek.⁴ A flexible schedule employee, though, must adhere to all other personnel policies and procedures relating to workweek and hours. This includes Section 6.03 of the County's Personnel Policies and Procedures Manual which requires all County employees to accurately record the time that they began working and the time that they ended working for each work day. Falsification of a timesheet is defined by Sections 6.03 and 13.08 as a terminable disciplinary offense.

Records Review

As an initial screen for potential timesheet fraud, Kramer's timesheet⁵ and Huntington Parking Garage records⁶ from January 1, 2012 through July 13, 2012 were compared for discrepancies. A total of one hundred twenty nine (129) discrepancies were noted as a result of this review⁷:

¹ See Exhibits A and B.

² Exhibit C.

³ See Exhibit D.

⁴ See Section 6.06 of the County's Personnel Policies and Procedures Manual.

⁵ Exhibit E.

⁶ Exhibit F.

⁷ See spreadsheet attached as Exhibit G.

- Garage records indicate that Kramer entered the parking garage after his stated arrival time on his timesheet on one hundred seven (107) occasions.
- Garage records indicate that Kramer exited the parking garage before his stated departure time on his timesheet on twenty two (22) occasions.

The following chart summarizes the comparison between Kramer's garage records and his timesheet entries⁸

<u>Date</u>	<u>Garage In</u>	<u>Garage Out</u>	<u>Total Time on Premises</u>	<u>Timesheet In</u>	<u>Timesheet Out</u>	<u>Regular Hours Worked</u>	<u>Exchange Hours Accrued⁹</u>
Monday, January 02, 2012	N/A	N/A	N/A	Holiday	Holiday	0	0
Tuesday, January 03, 2012	8:58 AM	4:14 PM	8.00	7:30 AM	4:00 PM	8	0.5
Wednesday, January 04, 2012	8:57 AM	4:28 PM	7.52	7:30 AM	4:15 PM	8	0.75
Thursday, January 05, 2012	8:55 AM	4:08 PM	7.22	7:30 AM	4:00 PM	8	0.5
Friday, January 06, 2012	8:10 AM	2:02 PM	5.87	7:30 AM	N/A	6.5	0
Monday, January 09, 2012	8:15 AM	1:12 PM	4.95	7:30 AM	1:00 PM	5.5	0
Tuesday, January 10, 2012	8:50 AM	3:55 PM	7.09	7:30 AM	4:00 PM	8	0.5
Wednesday, January 11, 2012	9:13 AM	4:45 PM	7.54	7:30 AM	4:30 PM	8	1
Thursday, January 12, 2012	8:56 AM	4:36 PM	7.67	7:30 AM	4:30 PM	8	1
Friday, January 13, 2012	9:01 AM	3:54 PM	6.87	7:30 AM	4:00 PM	8	0.5
Monday, January 16, 2012	N/A	N/A	N/A	Holiday	Holiday	0	0
Tuesday, January 17, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Wednesday, January 18, 2012	8:48 AM	3:22 PM	6.58	7:30 AM	3:30 PM	8	0
Thursday, January 19, 2012	8:34 AM	4:15 PM	7.69	7:30 AM	4:30 PM	8	1
Friday, January 20, 2012	8:52 AM	3:58 PM	7.10	7:30 AM	4:00 PM	8	0.5
Monday, January 23, 2012	8:37 AM	4:32 PM	7.91	7:30 AM	4:30 PM	8	1
Tuesday, January 24, 2012	8:52 AM	1:14 PM	4.35	7:30 AM	1:00 PM	5.5	0
Wednesday, January 25, 2012	8:25 AM	4:37 PM	8.21	7:30 AM	4:30 PM	8	1
Thursday, January 26, 2012	8:54 AM	3:38 PM	6.74	7:30 AM	3:30 PM	8	0
Friday, January 27, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Monday, January 30, 2012	8:04 AM	4:30 PM	8.43	7:30 AM	4:30 PM	8	1
Tuesday, January 31, 2012	8:53 AM	1:11 PM	4.30	7:30 AM	1:15 PM	5.75	0

⁸ A "N/A" under the garage records section indicates that there was no garage swipe on that particular date. A "N/A" under the timesheet section indicates that Kramer was out on leave (sick/vacation/exchange) for the entire day.

⁹ Pursuant to Section 6.08 of the County's Personnel Policies and Procedures Manual, County employees in overtime-exempt positions may receive exchange time on an hour-for-hour basis for time worked beyond forty (40) hours in a work week, provided the following:

- There is a compelling, extraordinary reason for the exempt employee to be required to stay beyond normal working hours – staying to finish up normal assignments does not qualify;
- There is a "meeting of the minds" between the exempt employee and the supervisor - the employee must either be required to work the overtime or be granted **prior** authorization by their supervisor to work the additional hours; and
- The required or authorized increment of additional time is greater than one-half hour per day of required additional time.

Accrued exchange time can subsequently be used as an additional form of paid leave.

Wednesday, February 01, 2012	8:48 AM	4:38 PM	7.83	7:30 AM	4:30 PM	8	1
Thursday, February 02, 2012	9:04 AM	4:33 PM	7.48	7:30 AM	4:30 PM	8	1
Friday, February 03, 2012	8:46 AM	3:48 PM	7.03	7:30 AM	4:00 PM	8	0.5
Monday, February 06, 2012	8:37 AM	5:05 PM	8.46	7:30 AM	4:00 PM	8	0.5
Tuesday, February 07, 2012	9:14 AM	3:26 PM	6.21	7:30 AM	3:30 PM	8	0
Wednesday, February 08, 2012	9:03 AM	3:56 PM	6.88	7:30 AM	4:00 PM	8	0.5
Thursday, February 09, 2012	8:32 AM	3:09 PM	6.61	7:30 AM	4:00 PM	8	0.5
Friday, February 10, 2012	8:49 AM	3:59 PM	7.16	7:30 AM	4:00 PM	8	0.5
Monday, February 13, 2012	8:24 AM	4:32 PM	8.13	7:30 AM	4:30 PM	8	1
Tuesday, February 14, 2012	9:04 AM	2:42 PM	5.63	7:30 AM	2:30 PM	7	0
Wednesday, February 15, 2012	8:52 AM	3:41 PM	6.82	7:30 AM	3:30 PM	8	0
Thursday, February 16, 2012	8:31 AM	1:31 PM	5.01	7:30 AM	1:30 PM	6	0
Friday, February 17, 2012	8:54 AM	3:42 PM	6.80	7:30 AM	3:30 PM	8	0
Monday, February 20, 2012	N/A	N/A	N/A	Holiday	Holiday	0	0
Tuesday, February 21, 2012	8:54 AM	1:30 PM	4.61	7:30 AM	1:30 PM	6	0
Wednesday, February 22, 2012	8:22 AM	5:59 PM	9.62	7:30 AM	5:30 PM	10	0
Thursday, February 23, 2012	8:27 AM	5:11 PM	8.73	7:30 AM	5:00 PM	9.5	0
Friday, February 24, 2012	8:56 AM	2:43 PM	5.79	7:30 AM	2:00 PM	6.5	2
Monday, February 27, 2012	11:25 AM	4:41 PM	5.26	11:30 AM	4:30 PM	5	0
Tuesday, February 28, 2012	8:54 AM	3:21 PM	6.44	7:30 AM	3:30 PM	8	0
Wednesday, February 29, 2012	N/A	4:13 PM	N/A	7:30 AM	4:00 PM	8	0.5
Thursday, March 01, 2012	8:33 AM	5:06 PM	8.54	7:30 AM	5:00 PM	8	1.5
Friday, March 02, 2012	8:56 AM	4:13 PM	7.29	7:30 AM	4:00 PM	8	0.5
Monday, March 05, 2012	8:32 AM	4:07 PM	7.58	7:30 AM	4:00 PM	8	0.5
Tuesday, March 06, 2012	9:00 AM	2:12 PM	5.20	7:30 AM	2:00 PM	6.5	0
Wednesday, March 07, 2012	8:58 AM	4:14 PM	7.26	8:00 AM	1:00 PM	5	0
Thursday, March 08, 2012	10:26 AM	2:41 PM	4.26	10:00 AM	2:30 PM	4.5	0
Friday, March 09, 2012	8:52 AM	3:33 PM	6.68	7:30 AM	3:30 PM	8	0
Monday, March 12, 2012	8:51 AM	4:41 PM	7.83	7:30 AM	4:45 PM	8	1.25
Tuesday, March 13, 2012	8:55 AM	4:47 PM	7.87	7:30 AM	4:30 PM	8	1
Wednesday, March 14, 2012	8:48 AM	4:23 PM	7.59	7:30 AM	4:30 PM	8	1
Thursday, March 15, 2012	9:04 AM	4:13 PM	7.14	7:30 AM	4:00 PM	8	0.5
Friday, March 16, 2012	8:52 AM	2:33 PM	5.68	7:30 AM	2:30 PM	7	0
Monday, March 19, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Tuesday, March 20, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Wednesday, March 21, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Thursday, March 22, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Friday, March 23, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Monday, March 26, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Tuesday, March 27, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Wednesday, March 28, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Thursday, March 29, 2012	8:14 AM	4:38 PM	8.40	7:30 AM	4:30 PM	8	1
Friday, March 30, 2012	8:54 AM	4:48 PM	7.90	7:30 AM	4:30 PM	8	1
Monday, April 02, 2012	8:05 AM	5:04 PM	8.99	7:30 AM	5:00 PM	8	1.5
Tuesday, April 03, 2012	8:53 AM	4:01 PM	7.14	7:30 AM	4:00 PM	8	0.5
Wednesday, April 04, 2012	8:58 AM	4:11 PM	7.21	7:30 AM	4:00 PM	8	0.5
Thursday, April 05, 2012	8:09 AM	1:36 PM	5.44	7:30 AM	1:30 PM	6	0
Friday, April 06, 2012	9:04 AM	1:48 PM	4.74	7:30 AM	1:30 PM	6	0

Monday, April 09, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Tuesday, April 10, 2012	N/A	N/A	N/A	7:30 AM	4:00 PM	8	0.5
Wednesday, April 11, 2012	N/A	N/A	N/A	7:30 AM	3:30 PM	8	0
Thursday, April 12, 2012	N/A	N/A	N/A	7:30 AM	5:00 PM	8	1.5
Friday, April 13, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Monday, April 16, 2012	8:09 AM	2:54 PM	6.75	7:30 AM	4:30 PM	8	1
Tuesday, April 17, 2012	8:56 AM	5:07 PM	8.18	7:30 AM	5:00 PM	8	1.5
Wednesday, April 18, 2012	8:56 AM	4:03 PM	7.12	7:30 AM	4:00 PM	8	0.5
Thursday, April 19, 2012	9:09 AM	5:08 PM	7.99	7:30 AM	5:00 PM	8	1.5
Friday, April 20, 2012	9:03 AM	3:44 PM	6.68	7:30 AM	3:30 PM	8	0
Monday, April 23, 2012	7:50 AM	4:43 PM	8.89	7:30 AM	4:30 PM	8	1
Tuesday, April 24, 2012	8:47 AM	4:57 PM	8.16	7:30 AM	5:00 PM	8	1.5
Wednesday, April 25, 2012	8:56 AM	4:38 PM	7.70	7:30 AM	4:30 PM	8	1
Thursday, April 26, 2012	9:23 AM	4:42 PM	7.33	7:30 AM	4:30 PM	8	1
Friday, April 27, 2012	8:55 AM	4:36 PM	7.68	7:30 AM	4:30 PM	8	1
Monday, April 30, 2012	8:18 AM	5:16 PM	8.98	7:30 AM	5:00 PM	8	1.5
Tuesday, May 01, 2012	9:44 AM	5:04 PM	7.33	7:30 AM	3:30 PM	8	0
Wednesday, May 02, 2012	10:49 AM	4:34 PM	5.74	11:00 AM	4:30 PM	4.5	1
Thursday, May 03, 2012	8:26 AM	3:50 PM	7.40	7:30 AM	4:00 PM	8	0.5
Friday, May 04, 2012	8:50 AM	4:55 PM	8.07	7:30 AM	5:00 PM	8	1.5
Monday, May 07, 2012	10:19 AM	4:04 PM	5.74	10:30 AM	4:00 PM	5	0.5
Tuesday, May 08, 2012	9:04 AM	5:01 PM	7.96	7:30 AM	5:00 PM	8	1.5
Wednesday, May 09, 2012	9:00 AM	4:43 PM	7.72	7:30 AM	4:45 PM	8	1.25
Thursday, May 10, 2012	8:31 AM	5:08 PM	8.61	7:30 AM	5:00 PM	8	1.5
Friday, May 11, 2012	8:41 AM	4:37 PM	7.92	7:30 AM	4:30 PM	8	1
Monday, May 14, 2012	8:15 AM	4:56 PM	8.68	7:30 AM	4:45 PM	8	1.25
Tuesday, May 15, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Wednesday, May 16, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Thursday, May 17, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Friday, May 18, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Monday, May 21, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Tuesday, May 22, 2012	8:00 AM	4:16 PM	8.27	7:30 AM	4:30 PM	8	1
Wednesday, May 23, 2012	8:51 AM	5:05 PM	8.24	7:30 AM	4:45 PM	8	1.25
Thursday, May 24, 2012	8:14 AM	4:54 PM	8.68	7:30 AM	5:00 PM	8	1.5
Friday, May 25, 2012	8:33 AM	4:24 PM	7.85	7:30 AM	4:00 PM	8	0.5
Monday, May 28, 2012	N/A	N/A	N/A	Holiday	Holiday	0	0
Tuesday, May 29, 2012	12:32 PM	5:33 PM	5.02	12:30 PM	5:30 PM	4	1
Wednesday, May 30, 2012	8:54 AM	5:04 PM	8.16	7:30 AM	5:00 PM	8	1.5
Thursday, May 31, 2012	8:12 AM	4:27 PM	8.26	7:30 AM	4:15 PM	8	0.75
Friday, June 01, 2012	8:53 AM	4:36 PM	7.71	7:30 AM	4:30 PM	8	1
Monday, June 04, 2012	12:10 PM	4:33 PM	4.39	12:00 PM	4:30 PM	4.5	0
Tuesday, June 05, 2012	8:57 AM	12:39 PM	3.70	7:30 AM	12:30 PM	5	0
Wednesday, June 06, 2012	8:56 AM	5:26 PM	8.50	7:30 AM	5:15 PM	8	1.75
Thursday, June 07, 2012	8:14 AM	3:59 PM	7.76	7:30 AM	4:00 PM	8	0.5
Friday, June 08, 2012	8:50 AM	3:37 PM	6.79	7:30 AM	3:30 PM	8	0
Monday, June 11, 2012	8:06 AM	4:36 PM	8.49	7:30 AM	4:30 PM	8	1
Tuesday, June 12, 2012	9:41 AM	5:03 PM	7.36	7:30 AM	5:00 PM	8	1.5

Wednesday, June 13, 2012	9:00 AM	5:08 PM	8.12	7:30 AM	5:00 PM	8	1.5
Thursday, June 14, 2012	8:15 AM	5:14 PM	8.97	7:30 AM	5:00 PM	8	1.5
Friday, June 15, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Monday, June 18, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Tuesday, June 19, 2012	9:03 AM	4:07 PM	7.07	8:00 AM	4:00 PM	8	0
Wednesday, June 20, 2012	9:26 AM	4:24 PM	6.97	8:00 AM	4:00 PM	8	0
Thursday, June 21, 2012	N/A	N/A	N/A	N/A	N/A	0	0
Friday, June 22, 2012	9:04 AM	4:39 PM	7.58	8:00 AM	4:00 PM	8	0
Monday, June 25, 2012	10:44 AM	3:10 PM	4.44	10:30 AM	3:00 PM	4.5	0
Tuesday, June 26, 2012	9:01 AM	1:32 PM	4.53	8:00 AM	1:15 PM	5.25	0
Wednesday, June 27, 2012	9:02 AM	12:38 PM	3.60	8:00 AM	12:30 PM	4.5	0
Thursday, June 28, 2012	8:39 AM	4:29 PM	7.84	7:30 AM	3:30 PM	8	0
Friday, June 29, 2012	10:17 AM	4:30 PM	6.22	10:00 AM	4:00 PM	6	0
Monday, July 02, 2012	10:53 AM	10:42 PM	11.80	11:00 AM	4:30 PM	5.5	0
Tuesday, July 03, 2012	8:46 AM	2:02 PM	5.27	8:00 AM	2:00 PM	6	0
Wednesday, July 04, 2012	N/A	N/A	N/A	Holiday	Holiday	0	0
Thursday, July 05, 2012	8:58 AM	4:04 PM	7.10	8:00 AM	4:00 PM	8	0
Friday, July 06, 2012	8:57 AM	12:50 PM	3.87	8:00 AM	1:00 PM	5	0
Monday, July 09, 2012	7:58 AM	5:40 PM	9.70	7:30 AM	5:30 PM	8	2
Tuesday, July 10, 2012	8:56 AM	4:01 PM	7.09	7:30 AM	4:00 PM	8	0.5
Wednesday, July 11, 2012	9:00 AM	4:39 PM	7.64	7:30 AM	4:30 PM	8	1
Thursday, July 12, 2012	8:26 AM	5:28 PM	9.04	7:30 AM	5:15 PM	8	1.75
Friday, July 13, 2012	8:53 AM	12:27 PM	3.56	7:30 AM	12:30 PM	5	0

In light of the significant amount of discrepancies, available security camera footage (August 6, 2012 – August 16, 2012) was reviewed by the AIG to confirm the accuracy of the garage records. The following chart compares the AIG's findings:

Date	Garage Time In	Administration Building Camera Time In	MyHR Timesheet Time In
8/6/12	8:22 a.m.	8:27 a.m. ¹⁰	7:30 a.m.
8/7/12	9:01 a.m.	9:02 a.m. ¹¹	7:30 a.m.
8/8/12	8:53 a.m.	8:56 a.m. ¹²	7:30 a.m.
8/9/12	8:26 a.m.	8:29 a.m. ¹³	7:30 a.m.
8/10/12	9:03 a.m.	9:04 a.m. ¹⁴	7:30 a.m.
8/13/12	8:57 a.m.	9:00 a.m. ¹⁵	7:30 a.m.
8/14/12	8:58 a.m.	9:01 a.m. ¹⁶	7:30 a.m.
8/15/12	8:57 a.m.	8:59 a.m. ¹⁷	7:30 a.m.
8/16/12	8:23 a.m.	8:28 a.m. ¹⁸	7:30 a.m.

¹⁰ Exhibit H.

¹¹ Exhibit I.

¹² Exhibit J.

¹³ Exhibit K.

¹⁴ Exhibit L.

¹⁵ Exhibit M.

¹⁶ Exhibit N.

¹⁷ Exhibits O.

In addition, AIG staff conducted surveillance of Kramer's arrival times to confirm the accuracy of the garage records. The following chart compares the AIG's findings:

Date	Garage Time In	Time Observed Entering County Administration Building	MyHR Timesheet Time In
8/13/12	8:57 a.m.	9:00 a.m. ¹⁹	7:30 a.m.
8/14/12	8:58 a.m.	9:01 a.m. ²⁰	7:30 a.m.
8/15/12	8:57 a.m.	9:00 a.m. ²¹	7:30 a.m.
8/16/12	8:23 a.m.	8:30 a.m. ²²	7:30 a.m.

Interview(s)

Shelley Davis (BOR Administrator) and Daniel Harbaugh (BOR Deputy Administrator) – August 17, 2012

Shelley Davis ("Davis") began working for Cuyahoga County as the BOR Administrator on May 14, 2012. Davis replaced Martin Murphy ("Murphy") who was removed from the position of Interim Administrator in May 2012. Daniel Harbaugh was hired as Assistant Administrator for the BOR on July 15, 2012.

Davis indicated that Kramer is currently assigned to a flex schedule. Davis, however is in the process of establishing policies and procedures for the BOR such as a sign in and sign out sheet and establishing set break/lunch times. Davis is well aware of the prior issues relating to time management at the BOR and, therefore, is working closely with the Cuyahoga County Department of Human Resources on the development of these policies and procedures.

Davis indicates that there is no reason for Kramer to begin work at 7:30 a.m. Furthermore, Kramer is not permitted to work from home or conduct any County business outside the office.

Referral for Criminal Investigation

After a careful review of the preliminary evidence obtained in this investigation, the AIG concluded there is sufficient evidence to establish reasonable grounds to believe that a violation of state law has occurred. Accordingly, on August 24, 2012, a Preliminary Investigation Report regarding this matter was provided to the Cuyahoga County Prosecutor's Office.

¹⁸ Exhibits P.

¹⁹ Exhibit Q.

²⁰ Exhibit R.

²¹ Exhibit S.

²² Exhibit T.

Subject Interview

Cuyahoga County Inspector General Nailah Byrd ("Byrd") and AIG Case/Research Manager Rebecca Keck ("Keck") interviewed Kramer on August 24, 2012. Kramer indicated that he worked for the Cuyahoga County Prosecutor's Office from 1977 until he accepted a position with the Ashtabula County Prosecutor's Office in 2001. Kramer maintained a private practice as a real estate attorney while working in both offices.

Kramer was appointed to his current position as a BOR hearing officer by Cuyahoga County Council in May 2011. Kramer currently serves as one of three members on BOR Board E. Kramer is designated as the Secretary for Board E. As Secretary, Kramer takes notes during the hearings and writes the opinions for Board E. Kramer states each board usually deliberates and writes the opinions immediately following the hearing.

Kramer indicates that he hears roughly seventeen (17) property valuation appeals per day. Hearings are scheduled Monday thru Friday between 9:00 a.m. and 3:40 p.m. Each hearing lasts approximately twenty (20) minutes. Kramer prepares for his hearings whenever he is able to find time. Kramer states that he is already aware of and prepared for next week's hearings.

Kramer states the BOR's normal working hours are 8:30 a.m. to 4:30 p.m. Some BOR employees, though, arrive earlier or leave later than the required start and end times. According to Kramer, all BOR employees are eligible for exchange time.

Kramer enters his time into the County's MyHR online timekeeping system. Davis is responsible for reviewing and approving Kramer's MyHR Timesheets.

Upon being advised of the allegations against him, Kramer admitted to falsifying his timesheets. More specifically, Kramer confessed to signing in earlier than the time he actually arrived. Kramer stated he knew what he was doing was wrong, but thought that he could get away with it because it was easy to do. Kramer confirmed that he was motivated to sign in earlier than he actually arrived because it would allow him to earn exchange time.

Kramer was asked if he felt there was a lack of oversight and management in the BOR that contributed to his behavior. Kramer said no and that he would take full blame and responsibility for his actions.

Kramer is aware of the fact he was paid for work he did not perform. Kramer acknowledged that he owes money to Cuyahoga County for the times he said he was working, but was not. Kramer advised he has thought about avenues in which he could repay Cuyahoga County while still keeping his position with the BOR.

CONCLUSION & RECOMMENDATION

After a careful review of the evidence collected in this investigation, it is our opinion that there is sufficient evidence to establish reasonable grounds to believe that a violation of County rules, regulations and/or policies governing Kramer occurred. Accordingly, it is our recommendation that this matter be referred to the Cuyahoga County Executive and the Department of Human Resources for review for potential disciplinary action up to and including termination.

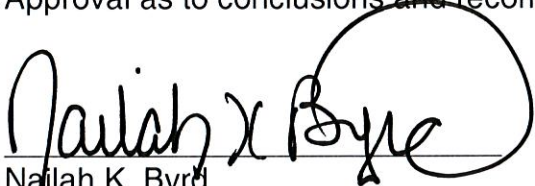


Matthew Hawes
Deputy Inspector General



Rebecca Keck
Case/Research Manager

Approval as to conclusions and recommendations:



Nailah K. Byrd
Inspector General

9/4/12
Date