



**NAILAH K. BYRD**  
Inspector General, Cuyahoga County

August 26, 2011

**VIA INTEROFFICE MAIL**

Majeed G. Makhoulf  
Director of Law – Cuyahoga County

Re: Soldiers and Sailors Monument Commission

Dear Majeed:

The Cuyahoga County Soldiers and Sailors Monument (the "Monument") is maintained by the Soldiers and Sailors Monument Commission (the "Commission") which was created by Ohio Revised Code §345. By law the Commission is prohibited from raising money for the Monument. Therefore, the Commission created a 501(C)(3) in the name of The Friends of the Monument ("The Friends"). The Friends is able to raise money to maintain the Monument.

In 2005, a restoration project was undertaken on the Monument. Cuyahoga County (the "County") provided approximately two million dollars (\$2,000,000) from the General Fund to fund the project. The County provided the funding to The Friends with the understanding that the money would be reimbursed. All money was to be used solely for renovations costs associated with the Monument.

The Friends received additional funds for this project from grants and donations. Specifically, a grant from the State of Ohio for five hundred thousand dollars (\$500,000) was given to The Friends in late 2010 or early 2011. This grant was given through the Ohio Cultural Facilities Commission (the "OCFC Grant"). Over \$250,000 was also donated to The Friends. This money was specifically earmarked to pay for renovations. The National Park Service also provided ninety-eight thousand dollars (\$98,000) (the "NPS Grant") to The Friends.

Funds from the OCFC Grant eventually were returned to the County. Funds from other donations and from the NPS Grant have not been returned to the County.

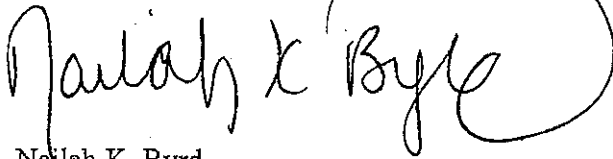
The Friends maintain a bank account with UBS Bank which holds the funds that are due to the County. As of the June 2011 banking statement, the balance in that account totals \$253,083.96. The bank statements contain numerous transactions indicating that the money in the account is used to pay non-renovation related expenses such as electric bills, copying costs and toner, plants, and insurance.

Neil Evans, the former President of the Board of Directors of both the Commission and The Friends, agrees that the money from the UBS account should be returned to the County. Also, in her May 23, 2011 letter, Council President Ellen Connally expresses her belief that the County is entitled to the money in The Friends' account.

It is the recommendation of the Office of the Inspector General ("OIG") that the County Law Department send a demand letter to The Friends seeking reimbursement of the remaining funds in the UBS bank account.

If you require additional information or assistance, please contact me at my direct dial number listed below.

Sincerely,

A handwritten signature in black ink that reads "Nallah K. Byrd". The signature is written in a cursive style. A large, hand-drawn circle is drawn around the signature, extending above and to the right of the text.

Nallah K. Byrd  
Inspector General, Cuyahoga County

Enclosure

NKB:rck  
cc: