



# The City of East Cleveland

14340 EUCLID AVENUE • EAST CLEVELAND, OHIO 44112 • PHONE (216) 681-5020 • FAX (216) 681-2650

## Audit Committee

Gerald L. Silvera  
Chairman

Ella Mae Bowman  
Vice-Chairman

Bernice Ewing

## Legal Authority

Chapter 141 of the Codified  
Ordinances of the City of East  
Cleveland, Ohio.

Members serve pursuant to  
Resolution 98-11, passed on  
January 3, 2012.

September 20, 2013

To: Members of City Council:  
Dr. Joy A. Jordan, DDS, President, Chantelle Lewis, Vice President,  
Barbara Thomas, Nathaniel Martin, and Mansell Baker

Mr. Dave Yost  
Ohio Auditor of State

Ms. Rhonda C. Hall, CPA  
Partner, Audit, and Accounting Services  
Ciuni & Panichi

Subject: Demand for a Finding for Recovery for \$11,439.54, against  
Jana S. Crosby, Mayor Gary Norton, Jr., and Finance Director Irene Crowell, in  
the matter of Resolution 99-12.

Finance Director Crowell's hiring, and Mayor Gary Norton's approval of Jana S. Crosby as Chief Accountant within the Department of Finance is in violation of Resolution 99-12. Resolution 99-12 passed on September 18, 2012 and became effective on September 25, 2012, ordered a hiring freeze in the departments of Police, Fire, Finance, Parks and Recreation, Community Development, Housing, Helen S. Brown, and Human Resources.

At no time prior to the hiring of Jana S. Crosby did either Mayor Norton or Finance Director Crowell come before Council to request relief from Resolution 99-12 in the hiring of Jana A. Crosby, which is believed to have taken place sometime during the month of February 2013.

Council passed Resolution 109-11 on January 17, 2012, requiring the Mayor to provide to Council, on a quarterly basis, a schedule of essential personnel per department. To-date, Mayor Norton has not complied with this law. In addition, Council passed Ordinance 65-12 on July 17, 2012, requiring the Finance Director to provide Council with a bi-weekly report of each month that identifies the wages paid to each employee by name and job title of the municipal corporation. To-date, the Finance Director has been partially compliant with this law.

Based upon the limited number of bi-weekly reports provided to Council, the Audit Committee has noted the following payments to Jana S. Crosby. Ms. Crosby was not listed in any payroll report prior to March 1, 2013.

Allocated Department	Pay Date	Budget Account	Gross Wages
121902	3/1/13	1110.2740.5211	504.00
121902	3/29/13	1110.2740.5211	1,680.00
121902	4/26/13	1110.2740.5211	1,853.25
121902	5/24/13	1110.2740.5211	1,979.25
121902	7/19/13	1110.2740.5211	1,807.68
121902	8/2/13	1110.2740.5211	1,807.68
121902	8/16/13	1110.2740.5211	1,807.68

The Audit Committee estimates that Jana S. Crosby's cash payments amounted to approximately \$11,439.54 in FY2013 to-date (Since we do not have an official start date we can only estimate payout), these estimates do not include Payroll Costs, or any accrued vacation time that may have been cashed out. **This represents, at minimum, approximately \$11,439.54 in illegal appropriations that must be returned to the General Fund of the City of East Cleveland.**

#### **STRICT LIABILITY**

In the Auditor of State's Bulletin 2008-006 on the subject of Strict Liability, it states: "Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of the expenditure. Seward v. National Surety Corp., 120 Ohio St. 47 (1929); 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; State, ex. Rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985). Public officials controlling public funds or property are secondarily liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost, or stolen. Public officials will be liable if and to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att'y Gen. No. 80-074. "

#### **THE CHARTER**

Section 113 of the East Cleveland Charter, states the general powers and duties of the mayor are *"The Mayor shall be the chief executive officer of the City, responsible for carrying out and fulfilling the intent and purpose of any and all legislation duly passed by the Council. The Mayor shall supervise the administration of all the affairs of the City and the conduct and administration of all departments and divisions thereof, except the Council and as otherwise provided by this Charter, and the Mayor shall have all such powers as are conferred upon Mayors by the laws of the State of Ohio. The Mayor shall be the chief conservator of the peace within the City and shall see that all laws, resolutions, and ordinances are enforced therein."*

#### **LAW DIRECTOR'S OPINION**

Law Director Riley in an Opinion dated February 22, 2013, that covered several topics, stated: *"Time and again the question has been posed as to whether resolutions and ordinances are enforceable if the book titled "Codified Ordinances of the City of East Cleveland Ohio" has not been "officially" approved by Council by resolution. It should be patently clear to all observers that once an ordinance or resolution has been properly voted on and passed by Council and approved by the Mayor, that that enactment becomes the official local law regarding that specific matter. Additionally, it becomes effective and enforceable within the time frame stated*



*in the body of the enactment irrespective of whether it has been included in the previously referenced book of Codified Ordinances. Were this not the case, none of the ordinances and resolutions enacted post Council approval would ever become enforceable. We all know that to be a non-sequitur. The sole purpose of Council's approval of the bound book of ordinances and resolutions is to provide the public with a convenient and accessible copy of the local laws and to give a basis for payment of the Walter H. Drane Co. for its service.*

*In summary, a single, unbound piece of legislation by Council is effective law once it has been properly enacted and approved and is effective and enforceable pursuant to the date stated therein."*

#### **AUDIT COMMITTEE JUDGMENT**

It is the unanimous judgment of the Audit Committee that Resolution 99-12 is law, as evidenced by the 2012 Council Legislative Docket, which Mayor Norton is duty-bound by the Charter to enforce. That Mayor Norton knowingly violated The Charter and Codified Ordinance 525.12(d)(e) when he illegally authorized the hiring of Jana S. Crosby as Chief Accountant within the Department of Finance and directed Finance Director Irene Crowell to pay Jana S. Crosby's salary.

Upon motion carried, the Audit Committee demands Ciuni & Panichi conduct a complete audit of all payments made to Jana S. Crosby (as Chief Accountant in the Finance Department), and immediately submit all documentation to the Auditor of State's Legal Office for a legal determination to confirm a Finding for Recovery against Jana S. Crosby, Mayor Gary Norton, and Finance Director Irene Crowell.

The Audit Committee further demands that all appropriate legal actions are taken to compel repayment at the earliest possible time, and that any other appropriate legal sanctions for violations of local or state laws will be pursued.

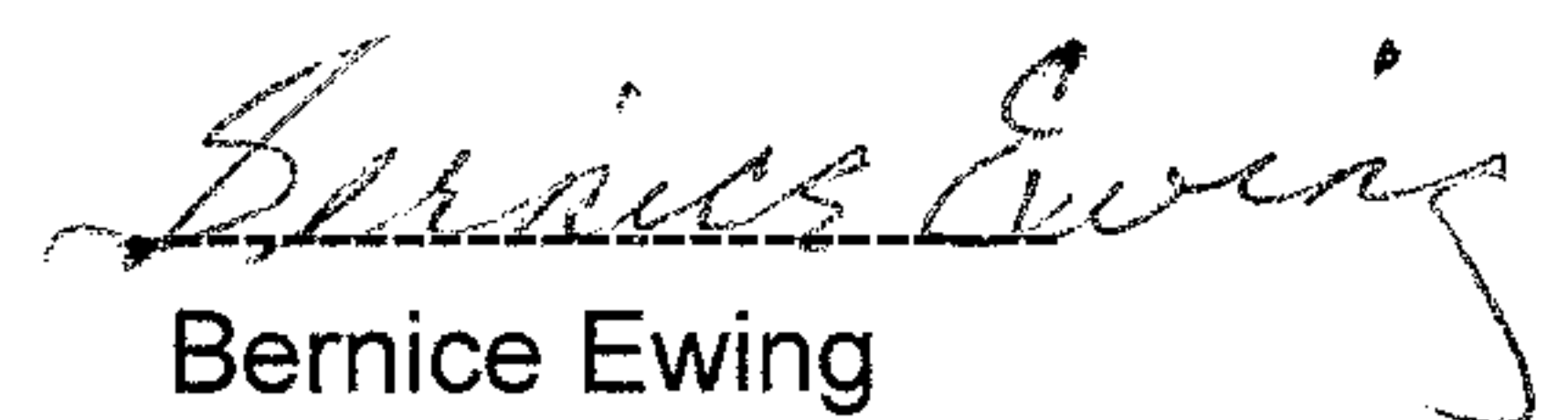
Approved this 20<sup>th</sup> Day of September 2013, by:



Gerald L. Silvera  
Chairman



Ella Mae Bowman  
Vice Chairman



Bernice Ewing

**This Audit Committee action is done under the protection and benefit of the Federal False Claims Act 31 U.S.C. §§ 3729-3733, and Revised Code 124.341 Whistleblower Protection**

Council Monthly Salary Report-March 1, 2013

Date: 03/01/2013

Page: 2 of 8

Payroll Name	Pay Date	Home Department Desc - Check	Budget Acct	Gross Wages
Steger, Annie	03/01/2013	Courts-Other Employees	1110.2730.5211	\$ 1040.00
Harris'El-Green, Jacqueline	03/01/2013	Domestic Violence-Female Advocate	2275.2265.5210	\$ 1531.23
Taylor, Pattassio B.	03/01/2013	EDP - Other Emp	1110.2770.5211	\$ 1498.63
Davis, Desmond	03/01/2013	Electrical-Traffic-Other Employees	2210.2150.5211	\$ 1134.91
Little, Alisa	03/01/2013	EMS Dispatchers	2230.2120.5214	\$ 676.25
Pitts, Dorletha G	03/01/2013	EMS Dispatchers	2230.2120.5214	\$ 847.07
Teachey, LaShelle	03/01/2013	EMS Dispatchers	2230.2120.5214	\$ 45.17
Teachey, LaShelle	03/01/2013	EMS Dispatchers	2230.2120.5214	\$ 676.25
Dizdar, Anthony	03/01/2013	Eng & Bldg-Other	1110.2715.5211	\$ 1480.16
Wallace, Salondra	03/01/2013	Eng & Bldg-Other	1110.2410.5211	\$ 296.15
Wallace, Salondra	03/01/2013	Eng & Bldg-Other	1110.2715.5211	\$ 1184.62
Crowell, Irene	03/01/2013	Finance-Director	1110.2740.5210	\$ 2923.08
Crosby, Jana S	03/01/2013	Finance-Other Employees	1110.2740.5211	\$ 504.00
Iyahan, Charles	03/01/2013	Finance-Other Employees	1110.2740.5211	\$ 1735.87
Russell, Ponce D	03/01/2013	Finance-Other Employees	1110.2740.5211	\$ 1345.60
Smith, Sharon L.	03/01/2013	Finance-Other Employees	1110.2740.5211	\$ 1235.20
Zook, Douglas D.	03/01/2013	Fire-Chief	1110.2120.5210	\$ 2602.16
Holland, Cheryl	03/01/2013	Fire-Other Employees	1110.2120.5211	\$ 1419.20
Armstrong, Nathaniel D.	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1932.22
Barnes, Brannon	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1756.31
Benjamin, Robert L.	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 2585.25
Brown, Eric V.	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1952.18
Brown, Jerrell L	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1075.23
Browne, Richard	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1759.21
Buehner, Jeffrey	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 2348.08
Buth, Thomas	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1786.34
Celiga, Michael J.	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 3773.78
Clark, Wallace	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 3226.91
Crews, Antoine	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1756.31
Damas, Scott	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 2027.57
Dixon, Dennis	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 2318.77
Ede, Michael	03/01/2013	Fire-Regular Employees	1110.2120.5212	\$ 1959.22



Council Monthly Salary Report-February 15, 2013

Date: 03/01/2013

Page: 2 of 8

Payroll Name	Pay Date	Home Department Desc - Check	Budget Acct	Gross Wages
Steger, Annie	02/15/2013	Courts-Other Employees	1110.2730.5211	\$ 1040.00
Harris'El-Green, Jacqueline	02/15/2013	Domestic Violence-Female Advocate	2275.2265.5210	\$ 1531.23
Taylor, Pattassio B.	02/15/2013	EDP - Other Emp	1110.2770.5211	\$ 1498.63
Davis, Desmond	02/15/2013	Electrical-Traffic-Other Employees	2210.2150.5211	\$ 1355.84
Dizdar, Anthony	02/15/2013	Eng & Bldg-Other	1110.2715.5211	\$ 1480.16
Wallace, Salondra	02/15/2013	Eng & Bldg-Other	1110.2715.5211	\$ 1184.62
Wallace, Salondra	02/15/2013	Eng & Bldg-Other	1110.2410.5211	\$ 296.15
Crowell, Irene	02/15/2013	Finance-Director	1110.2740.5210	\$ 2923.08
Iyahan, Charles	02/15/2013	Finance-Other Employees	1110.2740.5211	\$ 1860.79
Russell, Ponce D	02/15/2013	Finance-Other Employees	1110.2740.5211	\$ 1736.67
Smith, Sharon L.	02/15/2013	Finance-Other Employees	1110.2740.5211	\$ 1269.94
Zook, Douglas D.	02/15/2013	Fire-Chief	1110.2120.5210	\$ 2599.91
Holland, Cheryl	02/15/2013	Fire-Other Employees	1110.2120.5211	\$ 1419.20
Armstrong, Nathaniel D.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1747.90
Barnes, Brannon	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2237.96
Benjamin, Robert L.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 3013.79
Brown, Eric V.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1965.64
Brown, Jerrell L	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1176.35
Browne, Richard	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1727.80
Buehner, Jeffrey	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1726.04
Buth, Thomas	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1765.24
Celiga, Michael J.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2420.80
Clark, Wallace	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2811.51
Crews, Antoine	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1694.63
Damas, Scott	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2078.39
Dixon, Dennis	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2483.36
Ede, Michael	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1956.97
Farkas, Steel B.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1784.09
Flowers, Thomas	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 3699.68
Gist, Richard	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 1997.24
Harrison, Michael C.	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 2034.07
Hogan, Ryan	02/15/2013	Fire-Regular Employees	1110.2120.5212	\$ 984.60

Payroll Name	Home Department Desc - Check	Gross Pay	Pay Date
Baker, Mansell	City Council-Members	\$ 172.80	01/04/2013
Jordan, Joy	City Council-Members	\$ 230.40	01/04/2013
Lewis, Chantelle	City Council-Members	\$ 172.80	01/04/2013
Martin, Nathaniel	City Council-Members	\$ 172.80	01/04/2013
Thomas, Barbara	City Council-Members	\$ 172.80	01/04/2013
Ellington, William	City Council-Other Employees	\$ 2115.20	01/04/2013
Udrija, Tracy L	City Council-Other Employees	\$ 1730.76	01/04/2013
Brewington, Johnny	Civil Service	\$ 31.20	01/04/2013
Butts, Alfonza	Civil Service	\$ 31.20	01/04/2013
Leach, Melran	Community Dev-Program Mgr	\$ 1538.47	01/04/2013
Mazzola, Joseph	Community Dev-Restricted Fnd-Direc	\$ 2500.00	01/04/2013
Ambeau, Wanda	Community Dev-Restricted Fund-Oth	\$ 1236.00	01/04/2013
Hood, Karen	Community Dev-Restricted Fund-Oth	\$ 1592.64	01/04/2013
Lacey, Patricia	Community Dev-Restricted Fund-Oth	\$ 1773.18	01/04/2013
Dawson, William L	Courts-Judge	\$ 1457.60	01/04/2013
Cox, Romance A	Courts-Other Employees	\$ 1346.40	01/04/2013
Glenn, Wayne L.	Courts-Other Employees	\$ 1728.71	01/04/2013
Henderson, Mary	Courts-Other Employees	\$ 1153.60	01/04/2013
Hicks, Velma J.	Courts-Other Employees	\$ 1101.65	01/04/2013
Howard, Wendy J	Courts-Other Employees	\$ 1384.80	01/04/2013
Ivery, Patricia M	Courts-Other Employees	\$ 1653.60	01/04/2013
Johnson, Samarra	Courts-Other Employees	\$ 1240.00	01/04/2013
Lightning-Nelson, Deidre	Courts-Other Employees	\$ 1568.80	01/04/2013
Linton, Steven	Courts-Other Employees	\$ 1269.60	01/04/2013
Little, DeAngelo	Courts-Other Employees	\$ 240.08	01/04/2013
Mitchell, Claude J.	Courts-Other Employees	\$ 2682.45	01/04/2013
Plummer, William	Courts-Other Employees	\$ 1040.00	01/04/2013
Sanders, Maurice R	Courts-Other Employees	\$ 1038.40	01/04/2013
Steger, Annie	Courts-Other Employees	\$ 1040.00	01/04/2013
Harris'El-Green, Jacqueline	Domestic Violence-Female Advocate	\$ 1531.23	01/04/2013
Taylor, Pattassio B.	EDP - Other Emp	\$ 1498.64	01/04/2013
Davis, Desmond	Electrical-Traffic-Other Employees	\$ 1112.32	01/04/2013
Dizdar, Anthony	Eng & Bldg-Other	\$ 1480.16	01/04/2013
Wallace, Salondra	Eng & Bldg-Other	\$ 1480.77	01/04/2013
Crowell, Irene	Finance-Director	\$ 2923.08	01/04/2013
Iyahan, Charles	Finance-Other Employees	\$ 1665.60	01/04/2013
Russell, Ponce D	Finance-Other Employees	\$ 1345.60	01/04/2013
Smith, Sharon L.	Finance-Other Employees	\$ 1235.20	01/04/2013
Zook, Douglas D.	Fire-Chief	\$ 2602.16	01/04/2013
Holland, Cheryl	Fire-Other Employees	\$ 1419.20	01/04/2013
Armstrong, Nathaniel D.	Fire-Regular Employees	\$ 1750.15	01/04/2013
Barnes, Brannon	Fire-Regular Employees	\$ 1715.73	01/04/2013
Benjamin, Robert L.	Fire-Regular Employees	\$ 2653.25	01/04/2013
Brown, Eric V.	Fire-Regular Employees	\$ 2208.49	01/04/2013
Brown, Jerrell L	Fire-Regular Employees	\$ 971.85	01/04/2013