

From: [Greg T. Kopniske](#)
To: [Cara L. Yoder](#)
Cc: [Michael D. Vinson](#); [Thomas N. Anger](#)
Subject: FW: [External]RE: State of Ohio Auditor's Office Investigation
Date: Tuesday, June 27, 2023 7:36:49 AM

From: McCann, James - Chief <Jim_McCann@cityoflorain.org>
Sent: Tuesday, June 27, 2023 7:35 AM
To: Greg T. Kopniske <GTKopniske@ohioauditor.gov>
Subject: [External]RE: State of Ohio Auditor's Office Investigation

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Good Morning Greg:

We have wrapped up our preliminary investigation and would be happy to share the information we have uncovered. If you have time for a quick phone call this morning, my cell number is 440-242-5504. I can give you a quick briefing over the phone and once the draft memo is typed I can share that with you.

Chief Jim McCann
Lorain Police Department
100 W. Erie Ave.
Lorain, Ohio 44052
Office: 440-204-2103
Fax: 440-204-2519

From: Greg T. Kopniske <GTKopniske@ohioauditor.gov>
Sent: Tuesday, June 27, 2023 7:18 AM
To: McCann, James - Chief <Jim_McCann@cityoflorain.org>
Subject: State of Ohio Auditor's Office Investigation

Chief McCann,

My name is Greg Kopniske and I am an investigator with the State of Ohio Auditor's Office, Special Investigations Unit. This unit combines forensic accounting and fraud investigations. Our attorneys have expertise in the areas of fraud and white-collar criminal prosecutions, specifically in the area of government fraud. We investigate potential criminal charges as well as issue civil findings for

recovery of monies owed.

In April of 2023 the financial auditors who are conducting the City's regular financial audit identified problems with the payroll for the Utilities Department. Once that issue came to the attention of our unit, a preliminary investigation was opened. After speaking with the Lorain County Prosecutor's Office, they advised us that they also received a complaint and turned it over to the City of Lorain Police Department to investigate. Lorain County Prosecutor JD Tomlinson has appointed our attorneys as special prosecutors for the case.

For this specific allegation we will be performing detailed and time-consuming payroll testing. Our investigation requires these payroll tests be performed regardless of the City's investigation. We are required to perform the work and since our office's attorneys are prosecuting the case, we offer to investigate this case. Doing so will relieve your department of this time consuming and nuanced work, and allow your officers to investigate other matters. Please let us know if you would like us to assist in this matter.

Thank you,

