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STATE ETHICS COMMISSION
FINANCE BUILDING
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In Re: Linda Tarlecki, : File Docket: 19-004
Respondent : X-ref: Order No. 1763
: Date Decided: 10/31/19
: Date Mailed: 11/4/19

Before: Nicholas A. Colafella, Chair
Mark R. Corrigan, Vice Chair
Roger Nick
Melanie DePalma
Michael A. Schwartz
Shelley Y. Simms

This is a final adjudication of the State Ethics Commission.

Procedurally, the Investigative Division of the State Ethics Commission conducted an investigation regarding possible violation(s) of the Public Official and Employee Ethics Act ("Ethics Act"), 65 Pa.C.S. § 1101 et seq., by the above-named Respondent. At the commencement of its investigation, the Investigative Division served upon Respondent written notice of the specific allegation(s). Upon completion of its investigation, the Investigative Division issued and served upon Respondent a Findings Report identified as an "Investigative Complaint." An Answer was not filed and a hearing was deemed waived. The averments in the Investigative Complaint are admitted and are set forth as the following Findings. The record is complete.

I. ALLEGATIONS:

That Linda Tarlecki, a public official/public employee in her capacity as a Supervisor and/or Secretary/Treasurer for Conyngham Township ("Township"), Columbia County, violated [Sections 1103(a), 1104(a), 1104(d), and 1105(a)] of the State Ethics Act (Act 93 of 1998) when she utilized the authority of her public office and/or employment for a private pecuniary benefit, when she converted public monies of the Township for her personal use by issuing payments to herself which were neither approved nor authorized by the Township Board of Supervisors; and when she failed to file Statements of Financial Interests for calendar years 2013 through 2017, in association with her public office/employment.

II. FINDINGS:

1. The Investigative Division of the State Ethics Commission received a signed, sworn complaint alleging that Linda Tarlecki ("Tarlecki") violated provisions of the State Ethics Act (Act 93 of 1998).
2. Upon review of the complaint the Investigative Division initiated a preliminary inquiry on January 24, 2019.
3. The preliminary inquiry was completed within sixty days.
 - a. The Commission, through the Executive Director, initiated a full investigation on March 13, 2019.

4. On March 13, 2019, a letter was forwarded to Tarlecki, by the Investigative Division of the State Ethics Commission, informing her that a complaint against her was received by the Investigative Division and that a full investigation was being commenced.
 - a. Said letter was forwarded by certified mail, no. 7016 3560 0001 0041 4828.
 - b. The domestic return receipt bore the signature of Linda L. Tarlecki, with a delivery date of March 17, 2019.
5. On March 15, 2019, an amended Notice of Investigation was forwarded to Tarlecki by the Investigative Division of the State Ethics Commission informing her that the allegations contained in the March 13, 2019, Notice of Investigation were being amended.
 - a. Said letter was forwarded by certified mail, no. 7016 3560 0001 0041 4835.
 - b. The domestic return receipt bore the signature of Linda L. Tarlecki, with a delivery date of March 23, 2019.
6. Periodic notice letters were forwarded to Tarlecki at least every ninety (90) days in accordance with the provisions of the Ethics Act advising her of the general status of the investigation.
7. The Investigative Complaint/Findings Report was mailed to the Respondent on September 9, 2019.
 - a. The Investigative Complaint/Findings Report was issued within 180 days of the initiation of a full investigation.
8. At all times relevant to the instant matter, Tarlecki held the following positions of public office and/or public employment in Conyngham Township ("Township"), Columbia County:
 - Township Secretary and Treasurer (2006 to 2018)
 - Township Supervisor (2016 and 2017)
 - Conyngham Township Sewer Authority ("Sewer Authority") Board Member (2015 to 2017)
 - Sewer Authority Secretary (2009, 2014 through 2017)
9. Tarlecki served as Township Secretary and Treasurer from January 2006 through January 2018.
 - a. The Township Board of Supervisors ("Board of Supervisors") did not reappoint Tarlecki as Township Secretary and Treasurer during the January 2018 reorganizational meeting.
 - b. As Township Secretary, Tarlecki was responsible for the following duties:
 - Communicating with Township residents regarding complaints and inquiries.
 - Preparation of monthly reports for public meetings, including financial reports.
 - Completion of payroll for Township employees and the Board of Supervisors.
 - Payment of monthly Township bills.
 - Depositing Township funds into designated Township accounts.

- Communication with Township road workers to address immediate issues.
 - Attending meetings with PennDOT, Columbia County Commissioners, 911 Center, District Magistrate, and various other government agencies.
10. Tarlecki was allotted 25 hours per week as a part-time Township Secretary/Treasurer.
- a. Additional hours or overtime were to be approved by the Board of Supervisors.
 - b. Tarlecki's work hours as Township Secretary were 12:00 p.m. until 5:00 p.m.
 - c. Tarlecki received the following hourly rates of pay as Township Secretary from calendar years 2014 through 2017:
 - 2014 - \$10.75
 - 2015 - \$11.75
 - 2016 - \$11.75
 - 2017 - \$12.25
11. The Sewer Authority provides wastewater management to the residents of Conyngham Township-Columbia County (and the Locustdale portion of Schuylkill County).
- a. The Sewer Authority filed Articles of Incorporation in calendar year 2009 and began providing service during the 2011 calendar year.
 - b. The Sewer Authority is comprised of a five-Member Board.
 - c. Sewer Authority Board Members are appointed by the Board of Supervisors.
 - d. Members of the Sewer Authority Board are not compensated other than expenses and mileage reimbursement at the State rate for any travel on Sewer Authority business beyond regular meetings.
12. Tarlecki served as Sewer Authority Secretary during calendar years 2009, 2014, 2015, 2016, and 2017.
- a. Tarlecki completed her duties as Sewer Authority Secretary during her work hours as Township Secretary.
 - 1. The Township and the Sewer Authority share the same office facility.
 - 2. Tarlecki was not approved to receive additional salary or compensation for her service as Sewer Authority Secretary.
 - b. Tarlecki's duties and responsibilities as Sewer Authority Secretary are listed below:
 - 1. Respond to PA One Call to mark sewer lines.
 - 2. Preparation of shut off notices and post shut off notices.
 - 3. Maintenance of Sewer Authority records.
 - 4. Payment of Sewer Authority bills.

5. Deposit of Sewer Authority funds in the designated Sewer Authority account.
 6. Attend Sewer Authority meetings and record meeting minutes.
 - c. Tarlecki also served as a Member of the Sewer Authority Board from calendar years 2015 through 2017.
 - d. The Sewer Authority maintains one depository account with Fulton Bank, N.A.
 1. Signature authority over the Sewer Authority account rests with the Sewer Authority Board.
13. Tarlecki was elected as a Township Supervisor in November 2015 for a two-year term.
 - a. Tarlecki ran for election in November 2015 to complete the remaining two-year term vacated by former Township Supervisor David Razzis.
 - b. Tarlecki served as a Township Supervisor in calendar years 2016 and 2017.
 - c. Tarlecki served as Chairperson of the Board of Supervisors in calendar years 2016 and 2017.
 - d. Tarlecki lost the November 2017 election and was no longer on the Board of Supervisors after January 2018.
14. The Township is a Second Class Township [governed by] a three-Member Board of Supervisors, that is charged with general governance of the Township and corporate powers of the Township.
 - a. The Board of Supervisors holds one legislative meeting each month.
 1. Board of Supervisors meetings are held on the second Monday of the month.
 2. Special meetings are held as necessary.
 - b. Township Supervisors receive \$44.10 per month or approximately \$529.20 per year for their attendance at monthly meetings.
 - c. Voting at a Board of Supervisors meeting occurs via a roll call vote after a motion is made and properly seconded.
15. Meeting minutes of Board of Supervisors meetings are prepared by the Township Secretary.
 - a. Members of the Board of Supervisors are presented with the meeting minutes prior to the following meeting to review for accuracy.
 - b. The Board of Supervisors votes to approve minutes of the prior meeting at each subsequent legislative meeting.
16. Pay rates for Township employees are set by the Board of Supervisors.
 - a. The Township Secretary and Treasurer position appointment and compensation are approved during a Board of Supervisors Reorganization meeting held in January of each year.

- b. Township employees are paid on a bi-weekly basis.
- 17. Monthly Treasurer Reports are presented to the Board of Supervisors at each monthly meeting.
 - a. The Treasurer Reports are separated individually by Payroll Account, General Fund Account, and Liquid Fuels Account.
 - b. The purpose of the Treasurer Reports is to detail expenditures from each Township account.
 - c. The Township Secretary/Treasurer is tasked with the responsibility of authoring and presenting the monthly Treasurer Reports during monthly Board of Supervisors meetings.
- 18. The Township maintains three depository accounts with Fulton Bank, N.A.
 - a. The Township Payroll Account ("Payroll Fund") is designated to fund the payment of Township employees for their service to the Township.
 - b. The Township General Fund Account ("General Fund") is designated to finance the daily and long-term administrative and operational responsibilities of the Township.
 - c. The Township Liquid Fuels Account is designated for road projects, maintenance, and repair of public roads and streets.
- 19. Signature authority over the Township financial accounts rests with the Board of Supervisors.
 - a. All Payroll Fund checks, General Fund checks, and Liquid Fuels checks are live signed by two Township Supervisors.
 - 1. The Board of Supervisors has never used a signature stamp/facsimile stamp.
 - b. All Township checks are produced by the Township Secretary (Tarlecki).
 - 1. QuickBooks payroll software is used to issue checks from both the General Fund and Payroll Fund.

THE FOLLOWING FINDINGS DETAIL TARLECKI'S USE OF HER PUBLIC POSITION TO OBTAIN TOWNSHIP FUNDS FROM THE 2010 THROUGH 2012 CALENDAR YEARS.

- 20. After completing the 2010 calendar year Township audit, elected Township Auditors Susan Darrah ("Darrah") and Ed Sulick ("Sulick") determined that Tarlecki, as Township Secretary/Treasurer, had issued payments to herself totaling \$20,158.64 from the Payroll Fund and General Fund that were not approved by the Board of Supervisors.
 - a. In April of 2011, Darrah and Sulick met with Township Supervisors Karl George ("George") and James Tarlecki (Tarlecki's spouse) at Darrah's private residence to present their findings.
 - 1. Then-Township Supervisor David Razzis ("Razzis") was not present at the meeting.

- b. George and James Tarlecki advised Darrah and Sulick that Tarlecki would provide repayments for the Township funds that she issued to herself without authorization.
 - 1. Neither Tarlecki nor her husband, James Tarlecki, disputed/refuted/challenged the findings of the Township Auditors.
 - 2. Pursuant to a Township Ordinance, reconciliation payments were permitted to the Township.
 - 3. Razzis was never informed of Tarlecki's unauthorized payments to herself of Township/public funds or that she (Tarlecki) was making repayment to the Township.
 - c. George and James Tarlecki instructed Darrah and Sulick not to inform anyone else of their findings, namely that Tarlecki misappropriated Township funds by issuing payments to herself without approval.
21. Upon completion of the Township financial audits for 2011 and 2012, Township Auditors Darrah and Sulick discovered that Tarlecki had again used her public position to issue payments to herself from Township funds without Township Supervisor approval during the 2011 and 2012 calendar years.
- a. Audit reports for the 2010, 2011, and 2012 calendar years were not made available to Investigators for the State Ethics Commission.
 - b. After she was not reappointed as Township Secretary in January 2018, Tarlecki removed and/or destroyed numerous public files and Township records.
22. As they had done previously in 2011, Township Auditors Darrah and Sulick again met with George in April of 2012 and 2013 to present their audit findings.
- a. James Tarlecki was not present for the meetings with Darrah and Sulick in 2012 and 2013.
23. Darrah and Sulick informed George that Tarlecki had again misappropriated Township payroll funds during the 2011 and 2012 calendar years by issuing payments to herself without approval of the Board of Supervisors.
- a. George informed Darrah and Sulick that Tarlecki would provide reconciliation (repayment) for the unapproved Township payroll funds for both years 2011 and 2012 that she had issued to herself.
 - b. George informed Darrah and Sulick not to inform Tarlecki's husband, James Tarlecki, or Razzis.
 - c. Tarlecki was permitted by George to make repayments to the Township for Township funds she issued to herself in calendar years 2011 and 2012 that were not approved by the Board of Supervisors.
 - d. There are no Township records to confirm if Tarlecki ever made any repayments for the 2011 and 2012 misappropriated funds.
24. Tarlecki never disputed/refuted/challenged the findings of the Township Auditors.
25. Despite the findings of the Township Auditors in 2011, 2012, and 2013, Tarlecki was permitted to continue to hold her position as Township Secretary and Treasurer.

- a. The Board of Supervisors took no action (administrative or otherwise) against Tarlecki following the findings of the Township Auditors.
 1. Following the 2011 Township Auditors' Report, James Tarlecki stated to George that he (James Tarlecki) sought to protect his wife's position with the Township.
 2. George was instructed by James Tarlecki to "keep this quiet."
 - b. Township Solicitor David Noon was never informed by either James Tarlecki or George of Tarlecki's misappropriation of Township funds.
 1. The Board of Supervisors never sought any advice or guidance pertaining to any potential action against Tarlecki.
26. Independent of the Township Auditors' Reports of 2011, 2012, and 2013, Razzis began to openly question Tarlecki's repeated travel in 2013 to Bloomsburg Airport to meet with George during business hours.
- a. Tarlecki routinely traveled to Bloomsburg to purportedly have George sign blank Payroll Fund and General Fund checks, many of which were used by Tarlecki to issue unauthorized payments to herself.
 - b. Tarlecki authorized her mileage reimbursement from the Township for this travel.
27. Razzis resigned from the Board of Supervisors in December 2013 at the direction of George and Tarlecki's husband, James Tarlecki.
- a. Razzis resigned from the Board of Supervisors after receiving threats from James Tarlecki.
28. Despite repeated findings that Tarlecki used her position to issue unauthorized payments of Township funds to herself, neither Darrah nor Sulick reported their audit findings to law enforcement in calendar years 2011, 2012, or 2013.
- a. Darrah explained that she informed George and James Tarlecki of Tarlecki's misappropriation of Township funds and she believed that the Township Auditors did not have jurisdiction to act to remove her (Tarlecki) from her position as Township Secretary and Treasurer.

THE FOLLOWING FINDINGS REFLECT THE REMOVAL OF THE ELECTED TOWNSHIP AUDITORS IN DECEMBER 2014.

29. In April of 2014, Tarlecki informed Darrah that the elected Township Auditors would no longer be completing the yearly Township audits.
- a. Tarlecki reported to Darrah that a private accounting firm would be hired to complete the audits.
 - b. Based upon Tarlecki's statement to Darrah, no Township audit was completed for the 2013 calendar year.
 - c. Meeting minutes reflect that during the October 13, 2014, Board of Supervisors meeting, Sulick submitted a resignation letter as Township Auditor.
 1. Meeting minutes from October 13, 2014, record the following:

"Ed Sulick handed the board a letter stating that he is resigning as auditor of the township."

30. Tarlecki's notification to the Township Auditors that they would no longer audit Township funds occurred after the Township Auditors identified her as issuing payments to herself without approval of the Board of Supervisors for three consecutive years.
31. On October 28, 2014, Tarlecki contacted Edwin Ebling ("Ebling") of Jones & Company, CPA ("Jones & Company"), to inquire about auditing services for the Township.
 - a. Ebling spoke with Tarlecki telephonically on October 29, 2014, regarding levels of Township staffing, the amount of checks issued each year, the total amount of accounts managed, and the type of software used for employee payroll.
 - b. Tarlecki was the only representative from the Township that communicated with Ebling.
32. During the November 11, 2014, Board of Supervisors meeting, James Tarlecki introduced Resolution 14-1 to dissolve the elected Township Auditors and to hire the private Certified Public Accountant (CPA) firm Jones & Company of Pottsville, Pennsylvania to conduct annual Township fiscal audits.
 - a. Township meeting minutes of November 11, 2014, record the following:

"Chairman Tarlecki read a resolution to dissolve elected auditors and to have a CPA firm do the auditing. Jones and Company gave the township a price not to exceed \$2200. Chairman Tarlecki made a motion to advertise the resolution. A second by Supervisor Devine. Motion carried."
33. At the following Board of Supervisors meeting on December 8, 2014, James Tarlecki motioned to pass Resolution 14-1 to replace the elected Township Auditors with Jones & Company.
 - a. Meeting minutes of December 8, 2014, record the following:

"A motion was made by Chairman Tarlecki to pass the Resolution 14-1 (replacing the elected auditors). A second by Supervisor Devine. All members were in favor. Motion carried."
 - b. The motion carried and the vote to approve Resolution 14-1 was unanimous with a 3-0 vote.
 - c. All three Members of the Board of Supervisors, George, Vincent Devine ("Devine"), and James Tarlecki, signed Resolution 14-1.
 - d. Tarlecki signed Resolution 14-1 as Township Secretary.
34. Following his conversation with Tarlecki on November 11, 2014, Ebling (Jones & Company) submitted an official Letter of Engagement to the Board of Supervisors.
 - a. The Letter of Engagement detailed the scope of the auditing services to be provided, audit objectives, audit procedures, and management responsibilities.

- b. Jones & Company requires the receipt of the signed Letter of Engagement prior to performing any auditing services.
 - 1. The Letter of Engagement was signed and dated on December 8, 2014, by the Board of Supervisors Chairman, James Tarlecki, but never mailed to Jones & Company.
 - c. During a February 28, 2018, investigative interview, Ebling confirmed that Jones & Company never received a signed Letter of Engagement from the Township.
 - d. As Township Secretary, Tarlecki was responsible for providing the signed Letter of Engagement to Jones & Company.
35. On January 18, 2015, Ebling scheduled a meeting with Tarlecki at the Township Office to review financial records and to further assess the auditing needs of the Township.
- a. On the day of the scheduled meeting, January 18, 2015, Tarlecki contacted Ebling telephonically to cancel the meeting.
 - b. On January 18, 2015, Ebling left a voice mail message for Tarlecki in an effort to reschedule the meeting.
 - 1. Tarlecki never returned Ebling's call to reschedule the meeting.
36. On April 17, 2015, Ebling contacted Tarlecki telephonically to ascertain whether the Township was still in need of auditing services.
- a. Tarlecki never returned Ebling's phone call.
37. Jones & Company never provided any auditing services for the Township and never received payment from the Township.
38. Tarlecki was responsible for arranging the audit to be completed by Jones & Company but never contacted Ebling to complete the audit.
- a. Ebling made no further attempts after April 2015 to contact Tarlecki or the Township.
 - b. No Member of the Board of Supervisors ever contacted Ebling or Jones & Company regarding auditing services for the Township.
 - c. Ebling believed that the Township had "decided to go in another direction" with respect to Jones & Company performing the annual Township audits.
39. No annual audits were completed of the Township finances for calendar years 2013 through 2017.
- a. From calendar years 2015 through 2017, no less than \$2,500.00 was annually allocated in the yearly Township budget for the specific purpose of engaging an auditing firm to conduct an annual audit.
 - b. The Board of Supervisors failed to ensure that the financial audits were being completed each year.
 - c. Tarlecki deliberately failed to meet with Jones & Company in order to conceal her continued use of her public position to issue payments to herself without Board of Supervisors approval.

40. During the 2016 calendar year, Township resident (and current Township Supervisor) John McGee ("McGee") attended monthly Board of Supervisors meetings and publicly questioned the Board of Supervisors regarding the lack of audit reports being made available to the public.
 - a. Tarlecki, in her capacity as a Township Supervisor, assured McGee that Jones & Company was in the process of completing the Township audits, even though Tarlecki had already determined not to utilize Jones & Company.
 - b. McGee additionally requested Treasurer Reports following Tarlecki's failure to produce completed annual audit reports for the Township.
 1. McGee was eventually provided Treasurer Reports for calendar year 2016 and observed that transfers of \$7,000.00 from the General Fund to the Payroll Fund for each month were in excess of what was needed to fulfill payments to Township employees.
 2. The Township maintains one (1) full-time roadworker, one (1) part-time Secretary (Tarlecki), and three (3) to four (4) part-time employees.
 - c. In February 2017, McGee submitted a Right-to-Know request to the Township in an effort to obtain financial and payroll records.
41. During a March 2017 Board of Supervisors meeting, Township Solicitor David Noon ("Noon") advised McGee that his Right-to-Know request was lawful and that the Township should provide the requested records.
 - a. Tarlecki contacted Noon following the March 2017 meeting and informed him that he (Noon) was no longer to attend monthly Board of Supervisors meetings.
 - b. Tarlecki was not satisfied with Noon's response to McGee regarding McGee's Right-to-Know request and wanted to keep Noon from gaining knowledge of her activities to prevent the audits.
 - c. Tarlecki was aware that by providing the records requested by McGee, her continued abuse of her public position to obtain a private pecuniary gain would be exposed.
42. McGee was never provided the Township financial records he requested from the Township as a result of actions taken by Tarlecki.
 - a. McGee was elected as a Township Supervisor in November 2017 and began his first term of office in January 2018.
 - b. Upon taking office in January 2018, McGee requested all bank statements and financial records from the Township depository, Fulton Bank, for calendar years 2013 through 2018.
 - c. Upon reviewing the Township bank records, McGee determined that Tarlecki had issued numerous duplicate payroll checks within the same pay period from 2013 through 2018.
43. McGee presented his findings to the Board of Supervisors in early 2018.

- a. Township Supervisors McGee and Martin Wolf requested that Darrah and newly-elected Township Auditor Shelly McGinley complete audits of the Payroll Fund and General Fund from calendar years 2013 through 2017.

THE FOLLOWING FINDINGS DETAIL ELECTED TOWNSHIP AUDITORS DARRAH'S AND MCGINLEY'S AUDIT REPORT FINDINGS FOR CALENDAR YEARS 2013 THROUGH 2017.

44. Upon completing the Township audits for calendar years 2013 through 2017, Darrah and McGinley identified numerous payroll checks Tarlecki issued herself that were paid on the same date and within the same pay period.
 - a. Darrah and McGinley found that during the 2015, 2016, and 2017 calendar years, Tarlecki issued herself payroll checks from the General Fund at the same time she was issuing herself payroll checks from the Payroll Fund.
 - b. Darrah and McGinley [found that] Tarlecki issued herself multiple mileage reimbursement checks between calendar years 2013 and 2017 that were excessive and exceeded her mileage traveled.
 - c. Darrah and McGinley found that during the 2016 and 2017 calendar years, Tarlecki issued herself reimbursement checks for supplies with no receipt or justification for the payments.
 - d. During the 2017 calendar year, Tarlecki issued herself multiple checks with blank check memos or "miscellaneous" typed on the memo.
45. Darrah and McGinley determined that Tarlecki issued herself checks during the 2017 calendar year for equipment reimbursement, rental of equipment, and use of her home computer.
 - a. There were no authorizations by the Board of Supervisors for such payments or records that such rentals or use of equipment occurred.
46. Darrah's and McGinley's 2013 calendar year audit report concluded that Tarlecki misappropriated \$25,063.60 in Township funds by the issuance of unauthorized payments to herself.

THE FOLLOWING FINDINGS PERTAIN TO TARLECKI ISSUING UNAPPROVED PAYMENTS TO HERSELF FROM THE TOWNSHIP PAYROLL ACCOUNT BETWEEN CALENDAR YEARS 2014 AND 2017.

47. Tarlecki, as Township Secretary, completed Township employee payroll using QuickBooks software.
 - a. Tarlecki used QuickBooks to produce payroll checks for each Township employee, including herself, for each payroll period.
48. Prior to being removed from her position as Township Secretary in January 2018, Tarlecki intentionally deleted QuickBooks payment records from the Township Office computer and removed/destroyed Township financial records to conceal her actions of misappropriating Township funds.
49. Between calendar years 2014 and 2017, Tarlecki issued herself multiple checks with the same pay date, within the same pay period, and with the same dollar amount, under the guise that the payments were compensation.

2014:

50. Township employees are paid on a bi-weekly basis.
 - a. There were 26 bi-weekly pay periods during the 2014 calendar year.
 - b. Tarlecki was eligible to receive no more than 26 paychecks during the 2014 calendar year.
51. Tarlecki issued herself 47 checks from the Payroll Account during the 2014 calendar year, in an amount totaling \$28,927.36.
 - a. Tarlecki received a total of 21 unauthorized payroll checks during the 2014 calendar year.
52. The checks Tarlecki received from the Payroll Account during the 2014 calendar year were signed by George and Devine.
 - a. George signed blank payroll checks for Tarlecki during calendar years 2014 through 2016.
 1. George confirmed that Tarlecki drove from the Township Office in Wilburton, Pennsylvania to his place of employment in Bloomsburg, Pennsylvania to have him sign blank Payroll Fund and General Fund checks.
 - b. Devine asserted that the additional numerous paychecks that Tarlecki issued herself with his signature appeared to have been forged.
 1. Devine denied that he ever gave Tarlecki authorization to sign payroll checks with his signature.
53. Tarlecki's actions of using her position to issue additional unapproved paychecks to herself resulted in her receipt of \$12,991.50 of unauthorized Township payroll funds during the 2014 calendar year.
 - a. Tarlecki's 2014 calendar year W-2 wage and tax form was not available at the Township.
 - b. Treasurer Reports for the 2014 calendar year were not available at the Township.
 1. Tarlecki removed Township financial records after she was not reappointed as Township Secretary in January 2018.
54. George, Devine, and James Tarlecki confirmed that Tarlecki was never approved to receive the additional [Township payments/money/salary/compensation of \$12,991.50] during the 2014 calendar year.
 - a. Tarlecki was approved to work approximately 25 hours per week as a part-time Township Secretary/Treasurer.
 - b. Any additional pay increases or overtime would have required the approval of the Board of Supervisors.
 - c. The Board of Supervisors gave no approval/authorization for Tarlecki to issue herself [additional Township payments/money/compensation of \$12,991.50] during the 2014 calendar year.

2015:

55. The Township had 27 bi-weekly pay periods during the 2015 calendar year.
 - a. Tarlecki issued herself 63 checks from the Payroll Account during the 2015 calendar year, totaling [approximately \$44,833.99].
56. The 36 additional checks Tarlecki issued from the Payroll Account to herself during the 2015 calendar year was nearly double the number of paychecks she was eligible to receive.
57. The payroll checks that Tarlecki issued to herself during the 2015 calendar year were signed by George and Devine.
 - a. George confirmed that he signed blank payroll checks for Tarlecki during the 2015 calendar year.
 - b. Devine claimed that his signature appeared altered on numerous payroll checks that Tarlecki received during the 2015 calendar year.
 1. Devine never gave Tarlecki authorization to sign his name to payroll checks that she received.
58. Tarlecki's use of her public position to issue an additional 36 unauthorized paychecks to herself resulted in \$26,053.47 in misappropriated Township payroll funds being paid to her during the 2015 calendar year.
 - a. Tarlecki's 2015 calendar year W-2 Wage and Tax Statement reports earnings of \$24,742.33 in gross income in 2015.
 1. Federal, State, and Local Income Tax withheld totaled \$5,844.15.
 2. Tarlecki's 2015 W-2 reflects an after-tax net income of \$18,898.18 from the Township.
 3. Tarlecki was responsible for the W-2 preparation and underreported her income to conceal her use of office to misappropriate Township funds.
 - b. Tarlecki received no less than \$44,833.99 from the Township Payroll Fund during the 2015 calendar year when she utilized the authority of her public position to issue herself unauthorized checks from Township financial accounts.
 - c. Tarlecki misappropriated a minimum of \$25,935.81 in Township payroll funds during the 2015 calendar year ($\$44,833.99 - \$18,898.18 = \$25,935.81$).
 - d. The 2015 calendar year Treasurer Reports were not available at the Township.
59. George, Devine, and James Tarlecki confirmed that Tarlecki was not authorized to receive an additional \$25,935.81 in salary during the 2015 calendar year.
 - a. The Board of Supervisors gave no approval/authorization for Tarlecki to issue and receive an additional \$25,935.81 in Township payments/money/compensation during the 2015 calendar year.

2016:

60. The Township had 26 bi-weekly pay periods during the 2016 calendar year.

- a. Tarlecki issued herself 45 checks from the Payroll Account during the 2016 calendar year, totaling \$32,889.43.
 - b. Tarlecki issued 19 additional payroll checks to herself during the 2016 calendar year that she was not eligible to receive.
 - c. The payroll checks that Tarlecki received during the 2016 calendar year were signed by Supervisors George and Todd Croker ("Croker").
 1. George confirmed that he signed blank payroll checks for Tarlecki during the 2016 calendar year.
 2. Croker asserted that his signature appears to have been altered on checks that Tarlecki received during the 2016 calendar year.
 3. Croker denied signing blank checks for Tarlecki.
61. Tarlecki issued \$14,285.22 in unapproved Township payroll funds to herself during the 2016 calendar year.
62. Tarlecki's 2016 calendar year W-2 Wage and Tax Statement reports earnings of \$24,130.22 in gross income in 2016.
- a. Federal, State, and Local Income Tax withheld totaled \$5,526.01.
 - b. Tarlecki's 2016 W-2 reflects an after-tax net income of \$18,604.21 from the Township.
 - c. Tarlecki received no less than \$32,889.43 from the Township Payroll Fund during the 2016 calendar year when she utilized the authority of her public position to issue herself unauthorized checks from Township financial accounts.
 - d. Tarlecki misappropriated a minimum of \$14,285.22 in Township payroll funds during the 2016 calendar year ($\$32,889.43 - \$18,604.21 = \$14,285.22$).
63. The Treasurer Reports presented to the Board of Supervisors were completed by Tarlecki prior to each monthly Board of Supervisors meeting.
- a. The Treasurer Reports contained individual Township employees' dates of pay, check numbers issued, and amount paid for each month.
 - b. A review of the calendar year 2016 Treasurer Reports confirmed that Tarlecki failed to list the additional payroll checks that she issued to herself.
 1. Tarlecki's failure to include the additional payments she received concealed her misappropriation of Township funds for her benefit.
64. The chart below details the amounts Tarlecki reported she received in payroll on the monthly 2016 Treasurer Reports, compared to the actual amount she received from the Township Payroll Account during the 2016 calendar year.

Month	Payroll Reported	Actual Payments
Jan-16	\$1,426.10	\$2,143.27
Feb-16	\$2,112.78	\$4,280.88
Mar-16	\$1,373.79	\$5,921.05
Apr-16	\$1,352.99	\$4,488.08
May-16	\$1,388.42	\$2,778.85
Jun-16	\$1,452.74	\$1,452.74
Jul-16	\$1,373.35	\$1,373.35
Aug-16	\$2,089.53	\$2,099.53
Sep-16	\$1,342.97	\$2,220.99
Oct-16	\$1,444.59	\$2,389.75
Nov-16	\$1,446.47	\$2,262.84
Dec-16	\$1,478.10	\$1,478.10
Total(s)	\$18,281.83	\$32,889.43

- a. Calendar year 2016 was the only year [for which] a Treasurer Report was on file with the Township.
65. George and Croker confirm that Tarlecki was never authorized to receive an additional \$14,285.22 in Township payments/money/compensation during the 2016 calendar year.
- a. Any pay increase or overtime requires the approval of the Board of Supervisors.
 - b. There were never any approvals by the Board of Supervisors for pay increases for Tarlecki.

2017:

66. The Township had 26 bi-weekly pay periods during the 2017 calendar year for which Tarlecki was eligible to be paid.
- a. Tarlecki issued herself 36 checks from the Payroll Account totaling \$24,099.21 during the 2017 calendar year.
67. Tarlecki received 10 additional payroll checks during the 2017 calendar year that she was not eligible to receive.
- a. Tarlecki's (as a Supervisor) and Croker's signatures are affixed to the payroll checks that Tarlecki received during the 2017 calendar year.
 - b. Tarlecki used her public positions as a Township Supervisor and Township Secretary/Treasurer to sign payroll checks to herself authorizing payments that she received in the 2017 calendar year.
 1. Tarlecki participated in signing every payroll check she received during the 2017 calendar year.
 2. Croker denied signing blank checks for Tarlecki.
 - aa. Croker reported that multiple payroll checks with his signature appeared to have been forged.

bb. Croker asserted that he never gave Tarlecki permission to sign the checks with his signature.

68. Tarlecki's 2017 calendar year W-2 Wage and Tax Statement reports earnings of \$22,963.83 in gross income in 2017.

- a. Federal, State, and Local Income Tax withheld totaled \$4,970.87.
- b. Tarlecki's 2017 W-2 reflects an after-tax net income of \$17,992.96 from the Township.
- c. Tarlecki received no less than \$24,099.21 from the Township Payroll Fund during the 2017 calendar year when she utilized the authority of her public position to issue herself unauthorized checks from Township financial accounts.
- d. Tarlecki misappropriated a minimum of \$6,106.25 in Township payroll funds during the 2017 calendar year (\$24,099.21 - \$17,992.96 = \$6,106.25).
- e. Treasurer Reports were not available at the Township for the 2017 calendar year.

69. Croker confirmed that Tarlecki was never approved to receive an additional \$6,106.25 in Township payments/money/compensation during the 2017 calendar year.

70. The chart below reflects payroll checks Tarlecki issued to herself in excess of approved bi-weekly paychecks received from the Township Payroll Fund between calendar years 2014 and 2017.

Date	Check #	Amount	Payee	Acct	Date Dep	Deposited to	Chk Memo	Endorsed
02/24/14	2348	\$573.31	L. Tarlecki	Payroll	7/24/2014	PSECU	02/09/2014-02/22/2014	Yes
02/24/14	2351	\$542.36	L. Tarlecki	Payroll	2/28/2014	PSECU	02/09/2014-02/22/2014	Yes
03/10/14	2360	\$629.21	L. Tarlecki	Payroll	3/7/2014	PSECU	ending 3/8/2014	Yes
04/21/14	2378	\$629.90	L. Tarlecki	Payroll	4/17/2014	PSECU	3/10/2014-3/23/2014	Yes
05/02/14	2379	\$591.77	L. Tarlecki	Payroll	4/30/2014	PSECU	4/20/2014-5/03/2014	Yes
06/05/14	2392	\$593.00	L. Tarlecki	Payroll	6/9/2014	PSECU	6/01/2014-6/14/2014	Yes
06/27/14	2403	\$630.06	L. Tarlecki	Payroll	7/18/2014	PSECU	6/15/2014-6/28/2014	Yes
07/11/14	2410	\$589.26	L. Tarlecki	Payroll	7/17/2014	PSECU	6/15/2014-6/28/2014	Yes
08/11/14	2422	\$624.93	L. Tarlecki	Payroll	8/15/2014	PSECU	7/27/2014-8/09/2014	Yes
08/08/14	2436	\$585.52	L. Tarlecki	Payroll	9/5/2014	PSECU	8/24/2014-9/05/2014	Yes
09/19/14	2441	\$633.19	L. Tarlecki	Payroll	9/19/2014	PSECU	9/07/2014-9/20/2014	Yes
09/23/14	2442	\$647.84	L. Tarlecki	Payroll	9/23/2014	PSECU	09/07/2014-9/20/2014	Yes
10/07/14	2443	\$620.20	L. Tarlecki	Payroll	10/10/2014	PSECU	9/21/2014-10/04/2014	Yes
10/17/14	2454	\$612.70	L. Tarlecki	Payroll	10/17/2014	PSECU	10/05/2014-10/18/2014	Yes
11/03/14	2456	\$624.93	L. Tarlecki	Payroll	11/5/2014	PSECU	10/5/2014-10/18/2014	Yes
11/03/14	2459	\$624.93	L. Tarlecki	Payroll	11/7/2014	PSECU	10/5/2014-10/18/2014	Yes
11/17/14	2465	\$671.84	L. Tarlecki	Payroll	11/19/2014	PSECU	11/02/2014-11/15/2014	Yes
11/24/14	2468	\$652.13	L. Tarlecki	Payroll	11/25/2014	PSECU	11/02/2014-11/15/2014	Yes

12/05/14	2476	\$642.12	L. Tarlecki	Payroll	12/6/2014	PSECU	3/23/2014-4/05/2014	Yes
12/15/14	2484	\$636.15	L. Tarlecki	Payroll	12/18/2014	PSECU	12/14/2014-12/27/2014	Yes
12/16/14	2485	\$636.15	L. Tarlecki	Payroll	12/23/2014	PSECU	12/14/2014-12/27/2014	Yes
	Total	\$12,991.50						
01/09/15	2491	\$686.89	L. Tarlecki	Payroll	1/12/2015	PSECU	12/14/2014-12/27/2014	Yes
01/09/15	2496	\$686.89	L. Tarlecki	Payroll	1/15/2015	PSECU	12/14/104-12/27/2014	Yes
01/26/15	2499	\$695.26	L. Tarlecki	Payroll	1/27/2015	PSECU	01/25/2015-2/07/2015	Yes
01/26/15	2501	\$695.26	L. Tarlecki	Payroll	2/27/2015	PSECU	01/25/2015-02/07/2015	Yes
02/06/15	2508	\$676.36	L. Tarlecki	Payroll	2/11/2015	PSECU	01/25/2015-02/07/2015	Yes
02/25/15	2514	\$704.63	L. Tarlecki	Payroll	2/25/2015	PSECU	2/08/2015-2/21/2015	Yes
03/05/15	2518	\$893.00	L. Tarlecki	Payroll	3/5/2015	PSECU	2/08/2015-2/21/2015	Yes
03/10/15	2517	\$893.00	L. Tarlecki	Payroll	3/13/2015	PSECU	02/22/2015-03/07/2015	Yes
03/23/15	2528	\$910.63	L. Tarlecki	Payroll	3/24/2015	PSECU	3/08/2015-3/21/2015	Yes
03/23/15	2530	\$895.27	L. Tarlecki	Payroll	3/23/2015	Unk	03/08/2015-03/31/2015	Yes
04/07/15	2534	\$719.28	L. Tarlecki	Payroll	4/7/2015	PSECU	03/22/2015-04/04/2015	Yes
04/20/15	2545	\$705.71	L. Tarlecki	Payroll	4/25/2015	PSECU	04/05/2015-04/18/2015	Yes
04/20/15	2546	\$705.71	L. Tarlecki	Payroll	4/30/2015	PSECU	04/06/2015-04/18/2015	Yes
05/04/15	2550	\$693.18	L. Tarlecki	Payroll	5/4/2015	PSECU	04/19/2015-05/02/2015	Yes
05/04/15	2555	\$798.18	L. Tarlecki	Payroll	5/4/2015	PSECU	04/19/2015-05/02/2015	Yes
05/04/15	2556	\$693.18	L. Tarlecki	Payroll	5/12/2015	PSECU	04/19/2015-05/02/2015	Yes
05/19/15	2560	\$701.55	L. Tarlecki	Payroll	5/19/2015	PSECU	05/03/2015-05/16/2015	Yes
06/01/15	2563	\$701.54	L. Tarlecki	Payroll	6/4/2015	PSECU	05/17/2015-05/30/2015	Yes
06/01/15	2569	\$701.54	L. Tarlecki	Payroll	6/9/2015	PSECU	05/17/2015-05/30/2015	Yes
06/15/15	2579	\$693.18	L. Tarlecki	Payroll	6/24/2015	PSECU	05/31/2015-06/13/2015	Yes
06/29/15	2583	\$740.18	L. Tarlecki	Payroll	6/26/2015	PSECU	06/14/2015-06/27/2015	Yes
07/24/15	2587	\$665.99	L. Tarlecki	Payroll	8/2/2015	PSECU	06/28/2015-07/11/2015	Yes
08/06/15	2597	\$674.35	L. Tarlecki	Payroll	8/7/2015	PSECU	06/28/2015-07/11/2015	Yes
08/24/15	2600	\$713.00	L. Tarlecki	Payroll	8/28/2015	PSECU	08/09/2015-08/22/2015	Yes
08/24/15	2602	\$713.00	L. Tarlecki	Payroll	8/25/2015	PSECU	08/09/2015-08/22/2015	Yes
09/02/15	2607	\$684.71	L. Tarlecki	Payroll	9/4/2015	PSECU	08/23/2015-09/05/2015	Yes
09/08/15	2609	\$712.99	L. Tarlecki	Payroll	9/9/2015	PSECU	08/23/2015-09/05/2015	Yes
09/16/15	2617	\$725.53	L. Tarlecki	Payroll	9/16/2015	PSECU	08/23/2015-09/05/2015	Yes
09/21/15	2620	\$725.53	L. Tarlecki	Payroll	9/28/2015	PSECU	08/23/2015-09/05/2015	Yes
10/02/15	2624	\$695.27	L. Tarlecki	Payroll	10/8/2015	PSECU	8/23/2015-9/5/2015	Yes
10/15/15	2633	\$704.63	L. Tarlecki	Payroll	10/15/2015	PSECU	10/03/2015-10/16/2015	Yes
10/15/15	2634	\$704.63	L. Tarlecki	Payroll	10/21/2015	PSECU	10/03/2015-10/16/2015	Yes
11/03/15	2638	\$682.71	L. Tarlecki	Payroll	11/5/2015	PSECU	10/17/2015-10/30/2015	Yes
11/16/15	2646	\$700.44	L. Tarlecki	Payroll	11/24/2015	PSECU	11/01/2015-11/14/2015	Yes
11/30/15	2650	\$660.80	L. Tarlecki	Payroll	12/3/2015	PSECU	11/15/2015-11/28/2015	Yes
12/10/15	2660	\$699.47	L. Tarlecki	Payroll	12/10/2015	PSECU	11/29/2015-12/12/2015	Yes

	Total	\$26,053.47						
01/22/16	2673	\$717.17	L. Tarlecki	Payroll	1/25/2016	PSECU	01/10/2016-01/23/2016	Yes
02/04/16	2677	\$723.01	L. Tarlecki	Payroll	2/5/2016	PSECU	01/10/2016-01/23/2016	Yes
02/11/16	2685	\$723.01	L. Tarlecki	Payroll	2/12/2016	PSECU	01/10/2016-01/23/2016	Yes
02/12/16	2686	\$729.72	L. Tarlecki	Payroll	2/13/2016	Cashed Walmart	01/10/2016-01/23/2016	Yes
02/19/16	2689	\$691.07	L. Tarlecki	Payroll	2/25/2016	PSECU	01/10/2016-01/23/2016	Yes
03/04/16	2693	\$698.70	L. Tarlecki	Payroll	3/8/2016	PSECU	01/10/2016-01/23/2016	Yes
03/04/16	2695	\$698.70	L. Tarlecki	Payroll	3/14/2016	PSECU	01/10/2016-01/23/2016	Yes
03/14/16	2700	\$846.39	L. Tarlecki	Payroll	3/15/2016	PSECU	01/10/2016-01/23/2016	Yes
03/18/16	2702	\$699.44	L. Tarlecki	Payroll	3/25/2016	PSECU	03/06/2016-03/19/2016	Yes
03/18/16	2705	\$699.44	L. Tarlecki	Payroll	3/21/2016	PSECU	03/06/2016-03/19/2016	Yes
04/13/16	2714	\$681.73	L. Tarlecki	Payroll	4/13/2016	PSECU	04/03/2016-4/16/2016	Yes
04/13/16	2718	\$786.73	L. Tarlecki	Payroll	4/18/2016	PSECU	04/03/2016-04/16/2016	Yes
04/20/16	2723	\$788.88	L. Tarlecki	Payroll	4/22/2016	PSECU	04/03/2016-04/16/2016	Yes
05/02/16	2726	\$671.26	L. Tarlecki	Payroll	5/3/2016	PSECU	04/17/2016-04/30/2016	Yes
05/18/16	2734	\$682.71	L. Tarlecki	Payroll	5/19/2016	PSECU	04/17/2016-04/30/2016	Yes
05/31/16	2738	\$705.71	L. Tarlecki	Payroll	5/31/2016	PSECU	4/17/2016-4/30/2016	Yes
09/19/16	2774	\$878.02	L. Tarlecki	Payroll	9/26/2016	PSECU	09/04/2016-09/17/2016	Yes
10/13/16	2787	\$845.16	L. Tarlecki	Payroll	10/19/2016	PSECU	09/04/2016-09/17/2016	Yes
11/23/16	2798	\$816.37	L. Tarlecki	Payroll	11/27/2016	PSECU	09/04/2016-09/17/2016	Yes
	Total	\$14,083.22						
01/09/17	2814	\$833.77	L. Tarlecki	Payroll	1/11/2017	PSECU	01/08/2017-01/21/2017	Yes
01/20/17	2821	\$738.53	L. Tarlecki	Payroll	1/20/2017	PSECU	01/08/2017-01/21/2017	Yes
02/06/17	2824	\$720.92	L. Tarlecki	Payroll	2/9/2017	PSECU	01/08/2017-01/21/2017	Yes
05/02/17	2847	\$681.29	L. Tarlecki	Payroll	5/3/2017	PSECU	4/16/2017-04/29/2017	Yes
05/09/17	2851	\$738.19	L. Tarlecki	Payroll	5/9/2017	PSECU	04/16/2017-04/29/2017	Yes
10/30/17	2898	\$524.45	L. Tarlecki	Payroll	11/3/2017	PSECU	10/15/2017-10/28/2017	Yes
11/21/17	2905	\$614.20	L. Tarlecki	Payroll	11/21/2017	PSECU	10/19/2017-11/01/2017	Yes
12/08/17	2911	\$613.48	L. Tarlecki	Payroll	12/23/2017	PSECU	11/26/2017-12/09/2017	Yes
12/26/17	2914	\$526.57	L. Tarlecki	Payroll	12/26/2017	PSECU	12/17/2017-12/30/2017	Yes
12/26/17	2916	\$526.57	L. Tarlecki	Payroll	12/29/2017	PSECU	12/17/2017-12/30/2017	Yes
	Total	\$6,517.97						
	Total	\$59,646.16						

- a. The W-2's issued to Tarlecki do not reflect the unauthorized payments Tarlecki issued to herself between 2015 and 2017.

71. Tarlecki maintains a checking account at the Pennsylvania State Employees Credit Union ("PSECU").

- a. Between calendar years 2014 and 2017 Tarlecki utilized Automated Teller Machines (ATMs) at First National Bank, First Keystone Community Bank, and BB&T Bank to deposit unapproved Township funds (namely duplicate/excessive payroll checks) directly into her PSECU account.
 1. First National Bank, First Keystone Community Bank, and BB&T Bank have a shared deposit service with PSECU that allows for the funds to be directly credited to a PSECU account.
 2. In April 2017, Tarlecki began depositing misappropriated funds directly into her PSECU account using the PSECU mobile app.
 - aa. The PSECU mobile app allows members to deposit a check by photographing the front and back of the check using a mobile device.
72. Tarlecki's PSECU bank account statements between calendar years 2014 and 2017 confirmed that Tarlecki utilized a First National Bank ATM on multiple occasions between calendar years 2014 and 2017 to deposit misappropriated payroll checks directly into her PSECU account.
 - a. First National Bank has a shared deposit service with PSECU that allows for the funds to be directly credited to a PSECU account.
73. A review of statements from the Township's Fulton Bank Payroll Account between calendar years 2014 and 2017 confirms that every payroll check that was issued by Tarlecki to herself was paid out of the account.
 - a. None of the checks Tarlecki issued to herself were voided or unaccounted for.
 - b. A review of Township payroll checks issued to Tarlecki confirmed that Tarlecki endorsed every check as the payee between calendar years 2014 and 2017.
74. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to misappropriate no less than \$59,646.16 in Township Payroll Account funds for her own pecuniary benefit between calendar years 2014 and 2017.

THE FOLLOWING FINDINGS DETAIL TARLECKI'S MISAPPROPRIATION OF TOWNSHIP GENERAL FUNDS FOR PERSONAL USE THROUGH THE RECEIPT OF ADDITIONAL CHECKS BETWEEN CALENDAR YEARS 2015 AND 2017.

75. In addition to issuing unapproved payments to herself from the Payroll Fund, Tarlecki also misappropriated payments to herself from the General Fund.
 - a. During calendar years 2015, 2016, and 2017, Tarlecki routinely issued herself payments from the General Fund which were not authorized by the Board of Supervisors.
 - b. To conceal that she was issuing unapproved payments to herself, Tarlecki identified payments as compensation.
 1. Township employee payroll was not to be issued from the General Fund.
 2. The Township established a designated Payroll Fund specifically for the purpose of issuing Township employee compensation/pay.

76. Payments issued by Tarlecki to herself from the General Fund contain the signatures of Township Supervisors.
- In 2015, the checks contained the signatures of George and Devine.
 - In 2016 and 2017, the checks contained the signatures of George and Croker.
 - George admittedly signed blank General Fund [checks] at the request of Tarlecki from 2015 through 2017.
 - Devine denied signing blank checks and asserted that his signature appeared to be forged.
 - Croker asserted that his signatures on checks were forged.
 - All three Township Supervisors confirmed that Tarlecki was not authorized to receive payments from the General Fund that she identified as compensation.

2015:

77. On July 24, 2015, Tarlecki issued herself no less than three checks from Township accounts in the amount of \$665.99 each.
- Tarlecki issued herself checks (#2585 and #2587) in the amount of \$665.99 each from the Payroll Fund.
 - Tarlecki also issued herself check #2622 from the General Fund, in the amount of \$665.99.
 - There was no justification or approval by the Board of Supervisors for Tarlecki to receive three checks on the same date in the amount of \$665.99 each.

2016:

78. During calendar year 2016, Tarlecki issued herself 15 checks under the guise of "paychecks" from the General Fund.
- Tarlecki issued herself the checks from the General Fund while simultaneously receiving separate paychecks from the Payroll Fund.
 - Tarlecki issued herself a total of \$12,450.49 from the General Fund under the guise of "paychecks" during the 2016 calendar year.
 - George and Croker confirmed that Tarlecki was never authorized to receive \$12,450.49 in additional pay from the General Fund.
 - George and Croker confirmed that the General Fund was not to be used for employee payroll as the Township has a designated Payroll Account.
79. Tarlecki did not include her issuance/receipt of the additional payments she paid herself from the General Fund on any of the 2016 calendar year monthly Treasurer Reports.

- a. Tarlecki deliberately did not report the payments she received from the General Fund to conceal her misappropriation of Township funds.

2017:

80. During calendar year 2017 Tarlecki issued herself 23 checks from the General Fund, under the guise of "paychecks."
- a. Tarlecki issued these payments to herself from the General Fund while simultaneously receiving paychecks from the Payroll Fund.
- b. Tarlecki issued herself a total of \$17,407.59 from the General Fund under the guise of "paychecks" during the 2017 calendar year.
- c. These payments were not authorized or approved by the Board of Supervisors.
81. Checks from the General Fund that Tarlecki issued to herself contain the signatures of Township Supervisors Croker and Tarlecki.
- a. Croker reported that his signature appeared to be altered on checks issued to Tarlecki from the General Fund.
82. A review of Tarlecki's personal PSECU bank statements confirmed that the additional General Fund checks Tarlecki issued herself during calendar years 2015 through 2017 were deposited into her PSECU account.
- a. Tarlecki, in most instances, routinely used a First National Bank ATM to deposit the funds into her personal PSECU account.
- b. On some occasions Tarlecki deposited the funds directly with PSECU.
- c. None of the checks paid to Tarlecki from the General Fund were voided or otherwise unaccounted for.
- d. Tarlecki endorsed each of the General Fund checks issued to her for calendar years 2015 through 2017 as the payee.
83. The chart below identifies checks that Tarlecki issued to herself from the General Fund under the guise of "paychecks" from calendar years 2015 through 2017, [and] her endorsement and disposition [of the checks].

Date	Chk #	Amount	Payee	Acct	Date Dep	Funds Deposited	Chk Memo	Endorsed
7/24/2015	2622	\$665.99	L. Tarlecki	General	7/25/2015	PSECU	pay period 6/28/2015-7/11/2015	Yes
5/31/2016	2720	\$914.85	L. Tarlecki	General	6/10/2016	PSECU	pay period 04/17/2016-04/30/2016	Yes
5/31/2016	2721	\$914.85	L. Tarlecki	General	6/2/2016	PSECU	pay period 04/17/2016-04/30/2016	Yes
6/13/2016	2729	\$983.22	L. Tarlecki	General	6/20/2016	PSECU	pay period 04/17/2016-04/30/2016	Yes
8/21/2016	2250	\$801.27	L. Tarlecki	General	6/21/2016	PSECU	pay period 06/12/2016-06/25/2016	Yes
7/11/2016	2730	\$840.18	L. Tarlecki	General	7/11/2016	PSECU	pay period 06/26/2016-07/09/2016	Yes
8/5/2016	2743	\$876.08	L. Tarlecki	General	8/5/2016	PSECU	pay period 06/26/2016-07/09/2016	Yes
8/8/2016	2749	\$906.20	L. Tarlecki	General	8/15/2016	PSECU	pay period 06/26/2016-07/09/2016	Yes
8/25/2016	2750	\$705.73	L. Tarlecki	General	8/30/2016	PSECU	pay period 6/26/2016-07/09/2016	Yes

9/14/2016	2761	\$887.13	L. Tarlecki	General	9/15/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
9/30/2016	2762	\$718.28	L. Tarlecki	General	9/30/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
10/24/2016	2770	\$806.43	L. Tarlecki	General	10/25/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
10/28/2016	2771	\$806.43	L. Tarlecki	General	10/29/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
11/10/2016	2772	\$810.75	L. Tarlecki	General	11/12/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
10/4/2016	2783	\$718.28	L. Tarlecki	General	10/7/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
12/28/2016	2795	\$760.81	L. Tarlecki	General	12/28/2016	PSECU	pay period 09/04/2016-09/17/2016	Yes
2/6/2017	2809	\$720.92	L. Tarlecki	General	2/6/2017	PSECU	pay period 01/08/2017-01/21/2017	Yes
3/3/2017	2819	\$743.68	L. Tarlecki	General	3/3/2017	PSECU	pay period 02/19/2017-03/04/2017	Yes
3/8/2017	2821	\$764.60	L. Tarlecki	General	3/10/2017	PSECU	pay period 02/19/2017-03/04/2017	Yes
5/12/2017	2823	\$681.29	L. Tarlecki	General	5/12/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
3/20/2017	2825	\$767.01	L. Tarlecki	General	3/24/2017	PSECU	pay period 03/05/2017-03/18/2017	Yes
3/20/2017	2826	\$683.67	L. Tarlecki	General	3/28/2017	PSECU	pay period 03/05/2017-03/18/2017	Yes
3/8/2017	2827	\$684.71	L. Tarlecki	General	3/30/2017	PSECU	pay period 02/19/2017-03/04/2017	Yes
4/3/2017	2828	\$754.34	L. Tarlecki	General	4/3/2017	PSECU	pay period 03/19/2017-04/01/2017	Yes
4/3/2017	2834	\$819.44	L. Tarlecki	General	4/7/2017	PSECU	pay period 03/19/2017-04/01/2017	Yes
4/10/2017	2840	\$801.04	L. Tarlecki	General	4/11/2017	PSECU	pay period 04/02/2017-04/15/2017	Yes
4/18/2017	2842	\$713.66	L. Tarlecki	General	4/25/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
4/13/2017	2845	\$713.66	L. Tarlecki	General	4/17/2017	PSECU	pay period 04/02/2017-04/15/2017	Yes
4/18/2017	2846	\$822.66	L. Tarlecki	General	4/19/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
4/28/2017	2849	\$787.43	L. Tarlecki	General	4/28/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
5/24/2017	2859	\$833.00	L. Tarlecki	General	5/24/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
5/15/2017	2860	\$851.10	L. Tarlecki	General	5/22/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
5/30/2017	2865	\$651.34	L. Tarlecki	General	5/30/2017	PSECU	pay period 04/16/2017-04/29/2017	Yes
6/9/2017	2866	\$771.03	L. Tarlecki	General	6/14/2017	PSECU	pay period 05/28/2017-06/10/2017	Yes
6/6/2017	2867	\$854.99	L. Tarlecki	General	6/6/2017	PSECU	pay period 05/28/2017-06/10/2017	Yes
6/9/2017	2868	\$886.13	L. Tarlecki	General	6/22/2017	PSECU	pay period 05/28/2017-06/10/2017	Yes
6/26/2017	2873	\$773.97	L. Tarlecki	General	6/30/2017	PSECU	pay period 06/11/2017-06/24/2017	Yes
7/6/2017	2878	\$706.29	L. Tarlecki	General	7/10/2017	PSECU	pay period 06/11/2017-06/24/2017	Yes
8/14/2017	2891	\$621.63	L. Tarlecki	General	8/10/2017	PSECU	pay period 6/16/2014-6/29/2014	Yes
	Total	\$30,524.07						

84. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to misappropriate no less than \$30,524.07 in Township general funds, under the guise of "payroll" for her own pecuniary benefit between calendar years 2015 and 2017.

THE FOLLOWING FINDINGS DETAIL TARLECKI'S USE OF THE AUTHORITY OF HER PUBLIC POSITION TO MISAPPROPRIATE TOWNSHIP FUNDS FROM THE GENERAL FUND THROUGH HER ISSUANCE OF CHECKS FOR UNDOCUMENTED SUPPLIES DURING CALENDAR YEARS 2016 AND 2017.

85. Between calendar years 2016 and 2017, Tarlecki issued herself checks totaling approximately \$7,401.23 under the guise of "supply reimbursement" from the General Fund.
 - a. Tarlecki issued herself \$2,625.13 as "supply reimbursement" from the General Fund during the 2016 calendar year.
 - b. Tarlecki issued herself \$4,776.10 as "supply reimbursement" from the General Fund during the 2017 calendar year.
86. There were no records or receipts maintained at the Township reflecting items or supplies that Tarlecki purports to have purchased for the Township.
 - a. None of the checks issued to Tarlecki for supplies detail specific supplies or items Tarlecki purchased to warrant reimbursement from the General Fund.
 - b. The Township's General Account funds confirmed that the Township would routinely issue checks to Staples, Coles Hardware, and the U.S. Post Office for office supplies during calendar years 2016 and 2017.
87. Tarlecki's personal PSECU account and her personal Fulton Bank account did not evidence Tarlecki making purchases of supplies for the Township.
88. Tarlecki failed to list the "supply reimbursement" payments she issued to herself on any of the monthly 2016 calendar year Treasurer Reports.
 - a. Tarlecki's failure to list the payments concealed her misappropriation of Township funds for her personal benefit.
89. The "supply reimbursement" checks Tarlecki issued herself during the 2016 and 2017 calendar years contained the signatures of Township Supervisors, including Tarlecki.
90. Tarlecki was not authorized or approved by the Board of Supervisors to receive \$7,401.23 as reimbursement payments for supplies during the 2016 and/or 2017 calendar years.
 - a. George and Croker have no knowledge of Tarlecki making purchases for supplies with her personal funds.
 - b. When supplies were needed for Township use a check would routinely be issued for a specific vendor to purchase supplies for the Township.
91. Bank statements from the General Fund confirm that every check issued by Tarlecki to herself for "supply reimbursement" was deposited into an account controlled by Tarlecki.
 - a. None of the General Fund checks Tarlecki issued to herself as "supply reimbursement" were voided or otherwise unaccounted for.
 - b. Tarlecki endorsed each check as the payee.

92. The chart below reflects the disposition of General Fund checks Tarlecki issued to herself under the guise of "supply reimbursement."

Date	Check #	Amount	Payee	Acct	Date Dep	Funds Deposited	Chk Memo	Endorsed
12/6/2016	2780	\$768.63	L. Tarlecki	General	12/7/2016	PSECU	Supplies	Yes
12/18/2016	2784	\$928.25	L. Tarlecki	General	12/19/2016	PSECU	Supplies	Yes
12/23/2016	2786	\$928.25	L. Tarlecki	General	12/23/2016	PSECU	Supplies	Yes
2/13/2017	2818	\$707.26	L. Tarlecki	General	2/14/2017	Unk	Supplies	Yes
9/29/2017	2908	\$565.35	L. Tarlecki	General	9/29/2017	PSECU	Supplies	Yes
9/27/2017	2911	\$783.49	L. Tarlecki	General	9/27/2017	PSECU	Supplies	Yes
10/5/2017	2912	\$1,200.00	L. Tarlecki	General	10/5/2017	PSECU	Supplies	Yes
10/3/2017	2924	\$1,500.00	L. Tarlecki	General	10/10/2017	PSECU	Supplies	Yes
	Total	\$7,401.23						

93. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to misappropriate no less than \$7,401.23 in Township general funds, under the guise of "supply reimbursement" for her own pecuniary benefit between calendar years 2016 and 2017.

THE FOLLOWING FINDINGS DETAIL CHECKS TARLECKI ISSUED TO HERSELF DURING THE 2017 CALENDAR YEAR WITH BLANK CHECK MEMOS OR MISCELLANEOUS TYPED ON CHECK MEMOS.

94. Tarlecki issued \$17,279.61 in payments to herself during the 2017 calendar year from the General Fund.
- The memo portion of the checks was left blank or "miscellaneous" was typed in the memo [portion of the checks].
 - Tarlecki issued herself no less than 13 General Fund checks during the 2017 calendar year with blank memos and no less than 8 General Fund checks with "miscellaneous" typed in the memo portion of the checks.
95. The "miscellaneous" checks and "blank memo" checks were made payable in amounts similar to payroll checks Tarlecki issued herself during the 2017 calendar year.
96. The checks that Tarlecki issued herself during the 2017 calendar year containing blank and/or "miscellaneous" memo sections contained the signatures of Supervisors Croker and Tarlecki.
- Croker reported that his signature appeared to be forged on the numerous checks paid to Tarlecki.
 - Croker denied signing or approving any checks for Tarlecki containing a blank or "miscellaneous" memo section.
97. The Township's Fulton Bank General Fund Account confirms that all checks Tarlecki issued herself containing a blank or "miscellaneous" memo section were deposited into accounts controlled by Tarlecki.
- None of the General Fund checks were voided or otherwise unaccounted for.
 - Tarlecki endorsed every check as the payee.

98. The chart below reflects the disposition of checks Tarlecki issued herself during the 2017 calendar year containing a blank or "miscellaneous" check memo.

Date	Chk #	Amount	Payee	Acct	Date Dep	Funds Deposited	Chk Memo	Endorsed
3/16/2017	2822	\$865.63	L. Tarlecki	General	3/17/2017	PSECU	*blank	Yes
7/24/2017	2877	\$863.63	L. Tarlecki	General	7/24/2018	PSECU	*blank	Yes
7/28/2017	2883	\$863.60	L. Tarlecki	General	7/28/2017	PSECU	*blank	Yes
8/2/2017	2884	\$651.23	L. Tarlecki	General	8/2/2017	PSECU	misc	Yes
8/1/2017	2885	\$927.56	L. Tarlecki	General	7/31/2017	PSECU	misc	Yes
8/14/2017	2892	\$709.00	L. Tarlecki	General	8/14/2017	PSECU	*blank	Yes
8/25/2017	2893	\$709.50	L. Tarlecki	General	8/28/2017	PSECU	*blank	Yes
8/29/2017	2894	\$726.31	L. Tarlecki	General	8/30/2017	PSECU	*blank	Yes
9/1/2017	2901	\$705.38	L. Tarlecki	General	9/1/2017	PSECU	misc	Yes
9/1/2017	2902	\$789.32	L. Tarlecki	General	9/5/2017	PSECU	*blank	Yes
9/13/2017	2903	\$726.89	L. Tarlecki	General	9/13/2017	PSECU	misc	Yes
9/15/2017	2904	\$648.75	L. Tarlecki	General	9/15/2017	PSECU	misc	Yes
9/25/2017	2905	\$975.62	L. Tarlecki	General	9/25/2017	PSECU	misc	Yes
9/20/2017	2906	\$943.81	L. Tarlecki	General	9/21/2017	PSECU	misc	Yes
9/8/2017	2909	\$835.50	L. Tarlecki	General	9/8/2017	PSECU	*blank	Yes
10/2/2017	2910	\$658.26	L. Tarlecki	General	10/2/2017	PSECU	misc	Yes
10/13/2017	2923	\$750.00	L. Tarlecki	General	10/12/2017	PSECU	*blank	Yes
10/13/2017	2925	\$560.00	L. Tarlecki	General	10/13/2017	PSECU	*blank	Yes
10/15/2017	2926	\$769.63	L. Tarlecki	General	10/16/2017	PSECU	*blank	Yes
10/17/2017	2927	\$1,500.00	L. Tarlecki	General	10/17/2017	PSECU	*blank	Yes
10/24/2017	2928	\$1,300.00	L. Tarlecki	General	10/25/2017	PSECU	*blank	Yes
	Total	\$17,279.61						

99. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to misappropriate no less than \$17,279.61 through issuance of Township general funds identified as "blank" or "miscellaneous" for her own pecuniary benefit during calendar year 2017.

- a. Tarlecki was not authorized to receive \$17,279.61 in additional payments from the General Fund.

THE FOLLOWING FINDINGS DETAIL CHECKS TARLECKI ISSUED TO HERSELF WITHOUT APPROVAL FROM THE BOARD OF SUPERVISORS FROM THE GENERAL FUND DURING THE 2017 CALENDAR YEAR FOR ALLEGED USE OF A BACKHOE, RENTAL OF EQUIPMENT AND USE OF A HOME COMPUTER.

100. During the 2017 calendar year Tarlecki issued herself no less than \$7,575.00 through 10 checks drawn from the General Fund, under the guise that payments were reimbursements for use of personal equipment and computer.

- a. Tarlecki would document that the checks were reimbursement for the alleged use of her personal backhoe, rental of equipment, and use of her home computer.

101. The 10 checks Tarlecki, in her capacity as a Township Supervisor and Township Secretary/Treasurer, issued to herself in 2017, which were labeled as equipment rental, backhoe or computer to give the appearance of a valid expenditure, included the following:

(5) checks: backhoe use	\$3,950.00
(2) checks: use of equipment	\$1,125.00
(2) checks: rental	\$1,850.00
(1) check: use of home computer	\$650.00
Total	\$7,575.00

102. The Township had no need to rent a backhoe from Tarlecki as the Township purchased a backhoe in December 2014.
103. Interviews and Township records confirm that Tarlecki never rented or utilized her privately-owned backhoe for any Township purpose.
- Interviews confirmed that Tarlecki never provided her backhoe to the Township or completed additional work with her backhoe for the Township.
 - During a May 30, 2019, investigative interview, James Tarlecki (Tarlecki's spouse) confirmed that his wife never rented a backhoe to the Township or performed additional work for the Township with their personal backhoe.
 - Interviews confirmed that Tarlecki utilized the Township computer for official Township business.
104. The Township maintains no receipts or invoices reflecting Tarlecki incurring out of pocket expenses for the rental of equipment.
- Tarlecki was solely responsible for maintaining such records.
 - Tarlecki was not entitled to any reimbursement.
105. The 10 checks issued by Tarlecki to herself that she labeled as reimbursement for use of her personal computer, backhoe, and rental of equipment during the 2017 calendar year were all signed by Tarlecki and Croker.
- Croker asserted to Commonwealth Investigators that his signature on many of the checks appeared to be forged.
 - Croker never authorized Tarlecki to sign his name to checks that were issued to her.
106. Checks Tarlecki issued to herself that were labeled as reimbursements from the General Fund were deposited into Tarlecki's PSECU account.
107. All checks Tarlecki issued to herself for purported use of a backhoe, rental of equipment, and use of her home computer were paid from the General Fund Account at Fulton Bank.
- None of the checks that Tarlecki received from the General Fund were voided or otherwise unaccounted for.
 - Tarlecki endorsed each check as the payee.

108. The chart below details the disposition of checks Tarlecki issued to herself from the General Fund that were labeled as use of a backhoe, rental of equipment, and use of her home computer.

Date	Chk #	Amount	Payee	Acct	Date Dep	Funds Deposited	Chk Memo	Endorsed
11/8/2017	2936	\$650.00	L. Tarlecki	General	11/8/2017	PSECU	use of home computer	Yes
11/16/2017	2941	\$650.00	L. Tarlecki	General	11/16/2017	PSECU	use of backhoe	Yes
3/31/2017	2942	\$1,500.00	L. Tarlecki	General	11/22/2017	PSECU	use of backhoe	Yes
11/23/2017	2946	\$675.00	L. Tarlecki	General	11/28/2017	PSECU	use of equipment	Yes
9/17/2017	2947	\$500.00	L. Tarlecki	General	12/1/2017	PSECU	use of backhoe	Yes
12/3/2017	2948	\$650.00	L. Tarlecki	General	12/5/2017	PSECU	use of backhoe	Yes
12/7/2017	2949	\$450.00	L. Tarlecki	General	12/7/2017	PSECU	use of equipment	Yes
12/14/2017	2954	\$1,200.00	L. Tarlecki	General	12/15/2017	PSECU	rental	Yes
12/15/2017	2956	\$650.00	L. Tarlecki	General	12/19/2017	PSECU	rental	Yes
12/6/2017	2957	\$650.00	L. Tarlecki	General	12/27/2017	PSECU	use of backhoe	Yes
	Total	\$7,575.00						

109. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to issue checks totaling \$7,575.00 for issuance of Township general funds identified as "reimbursement(s)" for her own pecuniary benefit during calendar year 2017.
- Tarlecki purposely identified the payments as reimbursements to conceal the use of her public position for private gain.
 - Tarlecki was never approved to receive the additional \$7,575.00 in reimbursement payments from the General Fund for use of her personal computer, use of a backhoe, and rental of equipment.

THE FOLLOWING FINDINGS DETAIL TARLECKI'S RECEIPT OF GENERAL FUNDS FOR MILEAGE REIMBURSEMENT PAYMENTS FROM CALENDAR YEARS 2014 THROUGH 2017.

110. Between calendar years 2014 and 2017 Tarlecki issued payments to herself of no less than \$18,711.37 from Township financial accounts for purported mileage reimbursements.
- Tarlecki issued herself two mileage reimbursement checks nearly every month during the 2014 and 2015 calendar years.
 - During calendar year 2014 Tarlecki issued herself \$5,084.16 in mileage reimbursements.
 - Tarlecki issued herself \$4,574.30 in mileage reimbursement payments from the General Fund during the 2015 calendar year.
 - Tarlecki's mileage claims were not approved by the Board of Supervisors for the 2014 and 2015 calendar years.
 - Tarlecki routinely claimed mileage reimbursements clearly in excess of actual miles traveled while on official business.

111. Between calendar years 2014 and 2017, Tarlecki routinely claimed that she traveled over 400 miles a month for Township business.
- Typically, Tarlecki would travel to Fulton Bank in Shamokin, Pennsylvania to make deposits several times a month.
 - The Fulton Bank Shamokin branch is approximately 19 miles round trip from the Township Office in Wilburton, Pennsylvania.
 - George confirmed that Tarlecki often traveled to Bloomsburg Airport to have him sign blank checks.
 - Bloomsburg Airport is approximately 40 miles round trip from the Township Office.
112. The Township does not maintain mileage reimbursement forms or mileage logs.
- The Township has a total area of 20.50 square miles according to the United States Census Bureau.
 - The Township [has] 6.8 miles of Township-maintained roadway according to the 2019 Municipal Liquid Fuels allocation report.
113. At all relevant times, during calendar years 2015 through 2017, Tarlecki operated a red Ford Escape with a Pennsylvania [license plate].
- The vehicle was titled with the Pennsylvania Department of Transportation ("PennDOT") in August 2015.
 - The registered owner of the vehicle is Tarlecki's husband, James Tarlecki.
 - Tarlecki renewed the vehicle registration each March.
114. During the vehicle registration process PennDOT requires the registered owner to report the current odometer reading.
115. PennDOT records from calendar years 2015 through 2018 confirmed odometer readings reported by Tarlecki.
116. The chart below illustrates Tarlecki's reported registration odometer readings, total mileage, and the percentage of total miles Tarlecki claimed were business miles.

Dates	Odometer Reading	Actual Miles Traveled	Claimed Business Miles	% Claimed Business Miles
Aug 2015-Mar 2016	9,321	9,125	3,767	41%
Mar 2016-Mar 2017	23,621	14,300	6,840	48%
Mar 2017-Mar 2018	36,901	13,280	7,526	57%

- Tarlecki claimed 41% of the total miles she traveled from August 2015 until March 2016 as business miles.
- From March 2016 until March 2017 Tarlecki claimed 48% of the total miles she traveled as business miles.
- Tarlecki claimed that 57% of the total miles she traveled from March 2017 until March 2018 were business miles.

117. Tarlecki traveled an average of 12,235 miles each year from August 2015 until March 2018.
 - a. Tarlecki claimed that she traveled an average of 6,044 business miles each year.
118. From March 2018 until March 2019 Tarlecki traveled 14,747 miles.
 - a. Tarlecki was not reappointed as Township Secretary in January 2018.
 - b. Tarlecki traveled more miles after she was no longer employed with the Township.
119. During a May 30, 2019, interview with Commission Investigators, James Tarlecki stated that he maintained the vehicles that Tarlecki drove while she was employed with the Township.
 - a. James Tarlecki was fully aware of the amount of mileage Tarlecki was traveling each month.
 - b. James Tarlecki confirmed that his wife's business mileage claims were not accurate.
120. George and Devine signed the checks Tarlecki issued to herself as "mileage reimbursement" during the 2014 and 2015 calendar years.
 - a. George and Devine admitted to signing blank checks that were presented by Tarlecki as being for mileage reimbursement.
121. In her capacity as a Township Supervisor, Tarlecki signed every mileage check issued to her during the 2016 and 2017 calendar years.
 - a. George was the only other Township Supervisor to sign mileage reimbursement checks for Tarlecki during the 2016 calendar year.
 1. George reported that Tarlecki would present blank checks for him to sign during the 2016 calendar year.
 - b. George and Croker both signed mileage reimbursement checks for Tarlecki during the 2017 calendar year.
 - c. George and Croker asserted that Tarlecki was not authorized to receive \$4,082.59 in mileage reimbursements during the 2016 calendar year and \$4,970.32 during the 2017 calendar year even though they admittedly signed blank checks authorizing reimbursement.
122. The Township's General Fund Account held at Fulton Bank confirms that every check Tarlecki issued to herself as "mileage reimbursement" was paid from the account during calendar years 2014 through 2017.
 - a. A review of canceled "mileage reimbursement" checks Tarlecki issued to herself between calendar years 2014 and 2017 confirmed that Tarlecki endorsed every check as the payee.
123. The chart below reflects the disposition of the "mileage reimbursement" checks Tarlecki issued herself during calendar years 2014 through 2017.

Date	Check #	Amount	Payee	Account	Date Dep	Funds Deposited	Chk Memo	Endorsed
1/6/2014	2362	\$218.21	L. Tarlecki	General	1/29/2014	PSECU	373 miles	Yes
1/15/2014	2357	\$237.51	L. Tarlecki	General	1/15/2014	Unk	408 (mileage)	Yes
2/18/2014	2377	\$184.86	L. Tarlecki	General	2/19/2014	PSECU	318 miles	Yes
2/24/2014	2378	\$208.85	L. Tarlecki	General	2/25/2014	PSECU	357 miles	Yes
3/10/2014	2380	\$138.65	L. Tarlecki	General	3/11/2014	PSECU	237 miles	Yes
3/25/2014	2387	\$356.61	L. Tarlecki	General	3/26/2014	PSECU	mileage	Yes
4/10/2014	2392	\$268.52	L. Tarlecki	General	4/10/2014	PSECU	439 miles	Yes
5/5/2014	2398	\$244.92	L. Tarlecki	General	5/6/2014	PSECU	872 miles	Yes
5/13/2014	2411	\$166.14	L. Tarlecki	General	5/15/2014	PSECU	284 miles	Yes
5/23/2014	2414	\$126.54	L. Tarlecki	General	5/19/2014	PSECU	219 miles	Yes
6/9/2014	2422	\$141.12	L. Tarlecki	General	6/10/2014	PSECU	230 miles/postage	Yes
6/26/2014	2427	\$243.95	L. Tarlecki	General	6/27/2014	PSECU	417 miles	Yes
8/6/2014	2443	\$366.80	L. Tarlecki	General	8/6/2014	PSECU	427 miles	Yes
8/21/2014	2450	\$366.80	L. Tarlecki	General	8/21/2014	PSECU	427 miles	Yes
9/16/2014	2463	\$250.38	L. Tarlecki	General	9/15/2014	PSECU	347 miles	Yes
10/7/2014	2473	\$201.24	L. Tarlecki	General	10/8/2014	PSECU	314 miles	Yes
10/14/2014	2479	\$187.79	L. Tarlecki	General	10/14/2014	PSECU	321 miles	Yes
10/30/2014	2481	\$207.09	L. Tarlecki	General	10/30/2014	PSECU	354 miles	Yes
11/10/2014	2496	\$250.97	L. Tarlecki	General	11/12/2014	PSECU	429 miles	Yes
11/21/2014	2498	\$176.67	L. Tarlecki	General	11/23/2014	PSECU	382 miles	Yes
12/9/2014	2515	\$294.84	L. Tarlecki	General	12/9/2014	PSECU	504 miles	Yes
12/15/2014	2522	\$245.70	L. Tarlecki	General	12/20/2014	PSECU	430 miles	Yes
	Total	\$5,084.16						
1/2/2015	2527	\$244.53	L. Tarlecki	General	1/5/2015	PSECU	419 miles	Yes
1/20/2015	2242	\$205.92	L. Tarlecki	General	1/20/2015	PSECU	352 miles	Yes
2/4/2015	2546	\$334.62	L. Tarlecki	General	2/5/2015	PSECU	572 miles	Yes
2/9/2015	2551	\$344.62	L. Tarlecki	General	2/11/2015	PSECU	572 miles	Yes
3/4/2015	2564	\$149.76	L. Tarlecki	General	3/4/2015	PSECU	256 miles	Yes
4/3/2015	2525	\$327.45	L. Tarlecki	General	4/3/2015	PSECU	mileage/reimbursement	Yes
4/3/2015	2595	\$327.45	L. Tarlecki	General	4/7/2015	PSECU	mileage/reimbursement	Yes
4/16/2015	2596	\$225.81	L. Tarlecki	General	4/16/2015	PSECU	386 miles	Yes
5/19/2015	2560	\$222.51	L. Tarlecki	General	5/19/2015	PSECU	mileage book case	Yes
5/19/2015	2607	\$222.51	L. Tarlecki	General	6/2/2015	PSECU	mileage book case	Yes
7/7/2015	2621	\$373.23	L. Tarlecki	General	7/7/2015	PSECU	638 miles	Yes
7/29/2015	2640	\$174.33	L. Tarlecki	General	8/2/2015	PSECU	298 miles	Yes
8/21/2015	2667	\$270.27	L. Tarlecki	General	8/21/2015	PSECU	462 miles	Yes
8/31/2015	2658	\$211.77	L. Tarlecki	General	9/1/2015	PSECU	362 miles	Yes
9/30/2015	2667	\$303.03	L. Tarlecki	General	10/2/2015	PSECU	518 miles	Yes
11/2/2015	2648	\$156.20	L. Tarlecki	General	11/3/2015	PSECU	207 miles	Yes

11/10/2015	2678	\$259.16	L. Tarlecki	General	11/13/2015	PSECU	443 miles	Yes
12/4/2015	2688	\$221.13	L. Tarlecki	General	12/6/2015	PSECU	378 miles	Yes
	Total	\$4,574.30						
1/26/2016	2699	\$338.72	L. Tarlecki	General	1/28/2016	PSECU	579 miles	Yes
3/1/2016	2708	\$478.53	L. Tarlecki	General	3/1/2016	PSECU	818 miles	Yes
4/15/2016	2688	\$203.00	L. Tarlecki	General	4/15/2016	PSECU	47 miles	Yes
6/10/2016	2723	\$244.53	L. Tarlecki	General	6/10/2016	PSECU	418 miles	Yes
7/21/2016	2741	\$314.73	L. Tarlecki	General	7/22/2016	PSECU	538 miles	Yes
9/13/2016	2760	\$273.20	L. Tarlecki	General	9/15/2016	PSECU	487 miles	Yes
9/28/2016	2775	\$198.90	L. Tarlecki	Payroll	9/29/2016	PSECU	340 miles	Yes
10/21/2016	2769	\$255.06	L. Tarlecki	General	10/22/2016	PSECU	436 miles	Yes
11/22/2016	2779	\$348.66	L. Tarlecki	General	11/22/2016	PSECU	596 miles	Yes
12/14/2016	2781	\$499.01	L. Tarlecki	General	12/15/2016	PSECU	853 miles	Yes
12/23/2016	2786	\$928.25	L. Tarlecki	General	12/23/2016	PSECU	sp mi	Yes
	Total	\$4,082.59						
1/17/2017	2797	\$462.74	L. Tarlecki	General	1/17/2017	PSECU	791 miles	Yes
1/20/2017	2806	\$379.08	L. Tarlecki	General	1/30/2017	PSECU	648 miles	Yes
3/23/2017	2824	\$308.00	L. Tarlecki	General	3/23/2017	PSECU	570 miles	Yes
4/27/2017	2847	\$399.49	L. Tarlecki	General	4/27/2017	PSECU	733 miles	Yes
5/19/2017	2854	\$279.18	L. Tarlecki	General	5/19/2017	PSECU	517 miles	Yes
6/8/2017	2856	\$336.42	L. Tarlecki	General	6/8/2017	PSECU	623 miles	Yes
6/26/2017	2869	\$672.94	L. Tarlecki	General	6/28/2017	PSECU	1143 miles	Yes
7/5/2017	2875	\$790.13	L. Tarlecki	General	7/5/2017	PSECU	73.5	Yes
11/5/2017	2935	\$618.58	L. Tarlecki	General	11/7/2017	PSECU	1135 miles	Yes
12/13/2017	2953	\$723.76	L. Tarlecki	General	12/13/2017	PSECU	1329 miles	Yes
	Total	\$4,970.32						
	Total	\$18,711.37						

124. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to misappropriate no less than \$18,711.37 through issuance of Township general funds identified as "mileage reimbursement(s)" for her own pecuniary benefit during calendar years 2014 through 2017.

THE FOLLOWING FINDINGS DETAIL TARLECKI'S MISAPPROPRIATION OF SEWER AUTHORITY FUNDS DURING THE 2014 CALENDAR YEAR.

125. From calendar years 2014 through 2017 Tarlecki, as the Sewer Authority Secretary, was responsible for marking sewer lines for PA One Call.
- a. Tarlecki marked sewer lines during her work hours as Township Secretary.
126. On May 30, 2014, Tarlecki issued herself Sewer Authority Fulton Bank check #267 in the amount of \$5,540.00.
- a. The memo portion of check #267 contained the phrase "marking lines."

- b. Check #267 was deposited into Tarlecki's PSECU account on June 2, 2014.
 - 1. Tarlecki endorsed check #267 as the payee.
 - c. Tarlecki deposited the check into a First National Bank ATM and [it] was immediately credited to her PSECU account.
127. Sewer Authority Board Members James Tarlecki, George Devine, and Croker confirmed to Commission Investigators that Tarlecki was never authorized to receive a \$5,540.00 payment for marking sewer lines.
- a. Tarlecki was never approved by the Sewer Authority Board to receive additional compensation for marking sewer lines.
 - b. Any compensation that Tarlecki received for marking sewer lines would have been part of her hourly pay as Township Secretary/Treasurer.
 - c. During the 2014 calendar year Tarlecki's hourly rate of pay as Township Secretary/Treasurer was \$10.75.
 - d. Tarlecki would have [needed to work] 515.34 hours at \$10.75/hour marking lines to earn \$5,540.00.
128. Tarlecki altered the June 2014 Sewer Authority Ledger to reflect that check #267 in the amount of \$5,540.00 was paid to Thomas Insurance on June 20, 2014.
- a. Thomas Insurance provided insurance to the Township and the Sewer Authority.
 - b. Thomas Insurance payment records obtained for calendar years 2014 and 2015 confirmed that Thomas Insurance never received a payment from the Sewer Authority in the amount of \$5,540.00.
129. A review of the June 2014 Fulton Bank Sewer Authority account bank statement confirmed that check #267 was paid to Tarlecki in the amount of \$5,540.00 on June 2, 2014.
130. On June 13, 2013, Tarlecki was loaned approximately \$5,000.00 from her uncle, Terry Lindner ("Lindner").
- a. Tarlecki requested the loan from Lindner to pay the Township reconciliation for funds she misappropriated during the 2012 calendar year.
131. On June 14, 2013, Tarlecki submitted check #111 from her personal PSECU account to the Township in the amount of \$3,600.00 one (1) day after receiving the \$5,000.00 loan from Lindner.
- a. The source of the \$3,600.00 Tarlecki paid to the Township for the 2012 misappropriation was the loan from Lindner.
132. Tarlecki repaid Lindner's \$5,000.00 loan through two (2) payments during the 2014 calendar year.
- a. PSECU check #125 in the amount of \$100.00 was paid to Lindner on April 3, 2014.
 - b. PSECU check #126 in the amount of \$4,900.00 was paid to Lindner on June 3, 2014.

133. Tarlecki used the misappropriated funds she issued to herself from Sewer Authority check #267 to pay back Lindner on June 3, 2014, for the loan made in 2013.
 - a. Tarlecki used the misappropriated Sewer Authority funds to pay back Lindner's \$5,000.00 loan.
134. Tarlecki, as Secretary for the Sewer Authority, utilized the authority of her public employment/public office to misappropriate no less than \$5,540.00 through issuance of Sewer Authority general funds identified as "line marking" for her own pecuniary benefit during calendar year 2014.

THE FOLLOWING FINDINGS DETAIL THE DISPOSITION OF TOWNSHIP FUNDS MISAPPROPRIATED BY TARLECKI.

135. Tarlecki's personal PSECU bank account statements confirmed that Tarlecki would routinely travel during working hours to Turkey Hill locations in Mt. Carmel, Kulpmont, Ashland, Elysburg, Lavelle, and Shamokin to make purchases.
136. Tarlecki utilized the public funds she misappropriated to herself to make various purchases and cash withdrawals at various convenience stores.
 - a. Between calendar years 2014 and 2017, Tarlecki made a total of \$229,442.37 in purchases and cash withdrawals at various Turkey Hill and Friendly Choice convenience stores.
 1. Between calendar years 2014 and 2017 Tarlecki spent approximately \$148,651.08 at various Turkey Hill locations.
 2. During calendar year 2017 Tarlecki spent approximately \$4,178.00 at various Friendly Choice convenience stores.
 3. Between calendar years 2014 and 2017 Tarlecki withdrew an additional \$76,613.29 in cash from her PSECU account.
 - b. Tarlecki would regularly purchase large quantities of \$5.00 Pennsylvania Lottery scratch off tickets at various Turkey Hill and Friendly Choice locations.
 - c. The chart below illustrates Tarlecki's expenditures from her PSECU account from calendar years 2014 through 2017.

Type of Transaction	2014	2015	2016	2017	Total
Turkey Hill Purchases	\$ 29,373.54	\$ 36,311.57	\$ 33,810.37	\$ 49,155.60	\$ 148,651.08
Friendly Choice Purchases	\$ -	\$ -	\$ -	\$ 4,178.00	\$ 4,178.00
ATM Withdrawals	\$ 17,522.50	\$ 18,724.01	\$ 22,210.03	\$ 18,156.75	\$ 76,613.29
	\$ 46,896.04	\$ 55,035.58	\$ 56,020.40	\$ 71,490.35	\$ 229,442.37

137. Tarlecki used the misappropriated funds from the Township to purchase large quantities of Pennsylvania Lottery tickets.
138. Tarlecki purchased such a large quantity of lottery tickets daily from convenience stores that she was known locally as "Lotto Linda."
139. The chart below reflects Pennsylvania Lottery winnings Tarlecki received from calendar years 2014 through 2017.

Date	Location	Amount Won
1/2/2014	Turkey Hill - Hazelton Twp	\$1,000.00
1/6/2014	Turkey Hill - Kulpmont	\$1,000.00
8/8/2014	Turkey Hill - Mt. Carmel	\$1,000.00
12/3/2014	Turkey Hill - Mt. Carmel	\$110.00
12/3/2014	Turkey Hill - Mt. Carmel	\$400.00
1/30/2015	Turkey Hill - Mt. Carmel	\$1,000.00
5/21/2015	Turkey Hill - Mt. Carmel	\$1,000.00
6/12/2015	Turkey Hill - Shamokin	\$1,000.00
7/9/2015	Turkey Hill - Mt. Carmel	\$1,000.00
11/5/2015	Turkey Hill - Mt. Carmel	\$10,000.00
1/9/2016	Royers Food - Schuylkill Haven	\$1,000.00
3/31/2016	Turkey Hill - Kulpmont	\$1,000.00
6/2/2017	Royers Food - Ashland	\$1,000.00
	Total Winnings	\$20,510.00

140. Tarlecki's Pennsylvania Lottery winnings were from playing \$5.00 crossword scratch off tickets between calendar years 2014 and 2017.
141. Tarlecki received approximately \$20,510.00 from playing the Pennsylvania Lottery from calendar years 2014 through 2017.
142. Tarlecki won approximately \$100,000.00 in March 2011 playing the Pennsylvania Lottery.

THE FOLLOWING FINDINGS RELATE TO ALLEGATIONS REGARDING TARLECKI'S FAILURE TO FILE STATEMENTS OF FINANCIAL INTERESTS FOR CALENDAR YEARS 2014 THROUGH 2017.

143. On January 28, 2019, a Statement of Financial Interests compliance review was conducted at the Township Office by a State Ethics Commission Investigator.
 - a. The purpose of the compliance review was to review the Statement of Financial Interests forms that were completed and on file for all Township officials/employees required to file.
144. The compliance review found that Tarlecki failed to file a Statement of Financial Interests for calendar years 2014, 2015, 2016, and 2017.
 - a. Tarlecki was required to file a Statement of Financial Interests form as a Township Secretary and Treasurer from calendar years 2014 through 2017 and as a Member of the Board of Supervisors for calendar years 2016 and 2017.
 - b. Tarlecki was required to file a Statement of Financial Interests form as the Sewer Authority Secretary during calendar years 2014 through 2017 and as a Member of the Sewer Authority Board during calendar years 2015 through 2017.
145. Tarlecki received the following salary as a Township Supervisor during calendar years 2016 and 2017.

- a. 2016 - \$222.38
 - b. 2017 - \$306.80
146. Between calendar years 2014 and 2017 Tarlecki misappropriated approximately \$146,677.44 from the Township and the Sewer Authority.
- a. Tarlecki used her positions as Township Secretary, Township Treasurer, Township Supervisor, and Sewer Authority Secretary to issue herself checks that she was never approved for.
147. Tarlecki, as Township Secretary/Treasurer and/or a Township Supervisor, utilized the authority of her public employment/public office to [misappropriate/obtain] no less than \$147,206.62 in Township funds for her own pecuniary benefit between calendar years 2014 and 2017.
- a. Payroll Account Misappropriation:
 - 2014: \$12,991.50
 - 2015: \$26,053.47
 - 2016: \$14,083.22
 - 2017: \$ 6,517.97
 - Total: \$59,646.16
 - b. General Fund Account Misappropriation:
 - 2015: \$ 665.99
 - 2016: \$12,450.49
 - 2017: \$17,407.59
 - Total: \$30,524.07
 - c. Supply Reimbursement Misappropriation:
 - 2016: \$2,625.13
 - 2017: \$4,776.10
 - Total: \$7,401.23
 - d. 2017 General Fund Misappropriation (Blank/Miscellaneous)
 - Total \$17,279.61
 - e. 2017 Equipment Rental Misappropriation
 - Total: \$7,575.00
 - f. Mileage Reimbursement Misappropriation:
 - 2014: \$5,084.16
 - 2015: \$4,574.30
 - 2016: \$4,082.59
 - 2017: \$4,970.32
 - Total: \$18,711.37
 - g. Sewer Authority General Misappropriation:

Total: \$5,540.00

h. Township Supervisor Salary:

2016- \$222.38

2017- \$306.80

Total: \$529.18

Total of [Misappropriated/obtained] Township Funds received by Tarlecki:

\$147,206.62

III. DISCUSSION:

In her capacities as the Secretary and Treasurer ("Secretary/Treasurer") for Conyngham Township ("Township"), Columbia County, from January 2006 through January 2018, and as a Township Supervisor during 2016 and 2017, Respondent Linda Tarlecki, also referred to herein as "Respondent," "Respondent Tarlecki," and "Tarlecki," was a public official/public employee subject to the provisions of the Public Official and Employee Ethics Act ("Ethics Act"), 65 Pa.C.S. § 1101 et seq.

The allegations are that Tarlecki, in her capacity(ies) as a Township Supervisor and/or the Township Secretary/Treasurer, violated Sections 1103(a), 1104(a), 1104(d), and 1105(a) of the Ethics Act when she utilized the authority of her public office and/or employment for a private pecuniary benefit, when she converted public monies of the Township for her personal use by issuing payments to herself which were neither approved nor authorized by the Township Board of Supervisors; and when she failed to file Statements of Financial Interests ("SFIs") for calendar years 2013 through 2017 in association with her public office/employment.

Pursuant to Section 1103(a) of the Ethics Act, a public official/public employee is prohibited from engaging in conduct that constitutes a conflict of interest:

§ 1103. Restricted activities

(a) **Conflict of interest.**—No public official or public employee shall engage in conduct that constitutes a conflict of interest.

65 Pa.C.S. § 1103(a).

The term "conflict of interest" is defined in the Ethics Act as follows:

§ 1102. Definitions

"Conflict" or "conflict of interest." Use by a public official or public employee of the authority of his office or employment or any confidential information received through his holding public office or employment for the private pecuniary benefit of himself, a member of his immediate family or a business with which he or a member of his immediate family is associated. The term does not include an action having a de minimis economic impact or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the public official or public employee, a member of his immediate family or a business with which he or a

member of his immediate family is associated.

65 Pa.C.S. § 1102.

Section 1103(a) of the Ethics Act prohibits a public official/public employee from using the authority of public office/employment or confidential information received by holding such a public position for the private pecuniary benefit of the public official/public employee himself, any member of his immediate family, or a business with which he or a member of his immediate family is associated.

Section 1104(a) of the Ethics Act provides that each public official/public employee must file an SFI for the preceding calendar year, each year that he holds the position and the year after he leaves it.

Section 1104(d) of the Ethics Act provides that no public official shall be allowed to take the oath of office, or enter or continue upon his duties, nor shall he receive compensation from public funds, unless he has filed an SFI as required by the Ethics Act.

Section 1105(a) of the Ethics Act provides that the SFI shall be filed on the form prescribed by this Commission; that all information requested on the form shall be provided to the best of the knowledge, information and belief of the filer; and that the form shall be signed under oath or equivalent affirmation.

We shall now summarize the facts pertaining to this case. Given Tarlecki's failure to file an Answer to the Investigative Complaint, the facts as averred by the Investigative Complaint are deemed admitted by Tarlecki. 65 Pa.C.S. § 1108(e); 51 Pa. Code § 21.5(k)(1). We parenthetically note that although the Fact Findings as deemed admitted by Tarlecki provide that she used the authority of her public position as the Secretary for the Conyngham Township Sewer Authority ("Sewer Authority") to misappropriate \$5,540.00 in Sewer Authority funds in 2014 (see, Fact Findings 125 through 134), that particular conduct by Tarlecki is not encompassed within the allegations in the instant matter and may not form the basis for the finding of a violation of Section 1103(a) of the Ethics Act.

Background

The Township is governed by a three-Member Board of Supervisors (the "Board of Supervisors"). Township Supervisors receive \$44.10 per month or approximately \$529.20 per year for their attendance at monthly meetings of the Board of Supervisors.

The Township maintains a Township Payroll Account ("Payroll Fund") and a Township General Fund Account ("General Fund") at Fulton Bank, N.A. ("Fulton Bank"). All Township checks are produced by the Township Secretary. Signature authority over Township financial accounts rests with the Board of Supervisors. All Payroll Fund checks and General Fund checks are signed with the live signatures of two Township Supervisors. The Board of Supervisors has never used a signature stamp/facsimile stamp.

Tarlecki served as the Township Secretary/Treasurer from January 2006 through January 2018. Tarlecki's duties included, in pertinent part, completing payroll for Township employees, paying monthly Township bills, and preparing monthly Treasurer Reports and presenting them at monthly meetings of the Board of Supervisors. Tarlecki was allotted 25 hours per week as a part-time Township Secretary/Treasurer, and additional hours or overtime were to be approved by the Board of Supervisors.

After Township Auditors Susan Darrah ("Darrah") and Ed Sulick ("Sulick") completed the Township audit for calendar year 2010, they determined that Tarlecki, as the Township Secretary/Treasurer, had issued herself payments totaling \$20,158.64 from the Payroll

Fund and the General Fund that were not approved by the Board of Supervisors.¹ In April 2011, Darrah and Sulick met with Township Supervisors Karl George ("George") and James Tarlecki ("Mr. Tarlecki"), who is Tarlecki's spouse, to present their findings. George and Mr. Tarlecki advised Darrah and Sulick that Tarlecki would provide repayments for the Township funds that she had issued to herself without authorization. George and Mr. Tarlecki instructed Darrah and Sulick not to inform anyone else of their findings with regard to Tarlecki's misappropriation of Township funds.

Upon completion of the Township audits for calendar years 2011 and 2012, Darrah and Sulick discovered that Tarlecki had again used her public position to issue herself payments from Township funds without the approval of the Board of Supervisors. When Darrah and Sulick met with George and informed him that Tarlecki had again misappropriated Township payroll funds, George informed them that Tarlecki would provide repayment for the misappropriated funds. Despite the findings of the Township Auditors, the Board of Supervisors took no action against Tarlecki, and she was permitted to continue to hold her position as the Township Secretary/Treasurer.

Re: The Removal of the Elected Township Auditors

In April 2014, Tarlecki informed Darrah that the elected Township Auditors would no longer be completing the yearly Township audits and that a private accounting firm would be hired to complete the audits. Based upon Tarlecki's statement to Darrah, no Township audit was completed for calendar year 2013.

On October 28, 2014, Tarlecki contacted Edwin Ebling ("Ebling") of Jones & Company, CPA ("Jones & Company"), to inquire about auditing services for the Township. Tarlecki was the only representative from the Township who communicated with Ebling. On December 8, 2014, the Board of Supervisors voted to approve a Township resolution to dissolve the elected Township Auditors and hire Jones & Company to conduct the annual Township audits. Although Mr. Tarlecki, as Chairman of the Board of Supervisors, signed a Letter of Engagement for Jones & Company to perform the auditing services, the Letter of Engagement was never mailed to Jones & Company. Tarlecki, as the Township Secretary/Treasurer, was responsible for providing the Letter of Engagement to Jones & Company.

On January 18, 2015, Tarlecki telephoned Ebling to cancel a meeting that was scheduled for the review of financial records and the assessment of the Township's auditing needs. Tarlecki, who was responsible for making arrangements for Jones & Company to complete the yearly Township audit, never returned telephone calls that Ebling made to her in attempts to reschedule the meeting or to ascertain whether the Township was still in need of auditing services. Tarlecki deliberately failed to meet with Jones & Company in order to conceal her continued use of her public position to issue payments to herself without approval of the Board of Supervisors.

Jones & Company never provided any auditing services to the Township. The Board of Supervisors failed to ensure that audits of the Township's finances were being completed each year, and audits of the Township's finances were not completed for calendar years 2013 through 2017.

Re: Tarlecki's Service as a Township Supervisor and Subsequent Township Audits for Calendar Years 2013 Through 2017

In November 2015, Tarlecki was elected to serve a two-year term as a Township Supervisor. Tarlecki served as a Member and Chairperson of the Board of Supervisors in 2016 and 2017. In 2016, Township resident John McGee ("McGee") attended monthly meetings of the Board of Supervisors and publicly questioned the Board of Supervisors

¹ We may not rule upon Tarlecki's activities prior to 2014 due to the statute of limitations of the Ethics Act. See, 65 Pa.C.S. § 1108(m).

with regard to the lack of audit reports being made available to the public. Tarlecki, in her capacity as a Township Supervisor, assured McGee that Jones & Company was in the process of completing the Township audits. After McGee requested and received Treasurer Reports for 2016, he observed that transfers of \$7,000.00 from the General Fund to the Payroll Fund each month were in excess of what was needed to fulfill payments to Township employees.

In February 2017, McGee submitted a Right-to-Know request to the Township in an effort to obtain financial and payroll records. During a March 2017 meeting of the Board of Supervisors, Township Solicitor David Noon ("Noon") advised McGee that his Right-to-Know request was lawful and that the Township should provide the requested records. Tarlecki was not satisfied with Noon's response to McGee regarding his Right-to-Know request and wanted to keep Noon from gaining knowledge of her activities to prevent the Township audits, so she contacted Noon following the March 2017 meeting and informed him that he was no longer to attend monthly meetings of the Board of Supervisors. As a result of Tarlecki's actions, McGee was never provided with the Township financial records that he had requested.

Tarlecki lost the November 2017 election and was no longer on the Board of Supervisors after January 2018. The Board of Supervisors did not reappoint Tarlecki as the Township Secretary/Treasurer during the January 2018 reorganizational meeting. Prior to being removed from her position as the Township Secretary/Treasurer, Tarlecki deleted payment records from the Township Office computer and removed/destroyed Township financial records in order to conceal her misappropriation of Township funds.

McGee was elected as a Township Supervisor in November 2017, and upon taking office in January 2018, he requested all Township bank statements and financial records from Fulton Bank for calendar years 2013 through 2018. Upon reviewing the Township bank records, McGee determined that Tarlecki had issued numerous duplicate payroll checks within the same pay periods. McGee presented his findings to the Board of Supervisors in early 2018, and McGee and Township Supervisor Martin Wolf requested that Township Auditors Darrah and Shelly McGinley ("McGinley") complete audits of the Payroll Fund and the General Fund from calendar years 2013 through 2017.

Upon completing the Township audits for calendar years 2013 through 2017, Darrah and McGinley identified numerous payroll checks that Tarlecki had issued to herself which were paid on the same date and within the same pay period. Darrah and McGinley also found that during various years, Tarlecki: (1) issued herself payroll checks from the General Fund at the same time that she was issuing herself payroll checks from the Payroll Fund; (2) issued herself reimbursement checks for supplies with no receipts or justification for the payments; (3) issued herself multiple checks with blank check memos or with "miscellaneous" typed on the check memos; (4) issued herself checks for equipment reimbursement, rental of equipment, and use of her home computer where there were no authorizations by the Board of Supervisors for such payments or records that such rentals or use of equipment occurred; and (5) issued herself multiple mileage reimbursement checks that were excessive and exceeded her miles traveled.

From 2014 through 2016, Tarlecki, as the Township Secretary/Treasurer, had routinely traveled to Bloomsburg, Pennsylvania, to have George sign blank Payroll Fund and General Fund checks, many of which Tarlecki used to issue unauthorized payments to herself. Tarlecki, as a Township Supervisor, signed General Fund checks that she used to issue unauthorized payments to herself in 2016 and 2017.

Re: Tarlecki's Misappropriation of Township Payroll Funds

Township employees are paid on a bi-weekly basis. Tarlecki, as the Township Secretary/Treasurer, used QuickBooks software to produce payroll checks for each Township employee, including herself, for each payroll period. From 2014 through 2017,

Tarlecki issued herself multiple checks with the same pay date, pay period, and dollar amount under the guise that the payments were compensation.

In 2014, Tarlecki issued herself 47 payroll checks from the Payroll Fund. Tarlecki received additional Township payroll funds totaling \$12,991.50 as a result of issuing herself 21 additional payroll checks that had not been approved by the Board of Supervisors.

In 2015, Tarlecki issued herself 63 payroll checks from the Payroll Fund. Tarlecki received additional Township payroll funds totaling \$26,053.47 as a result of issuing herself 36 additional payroll checks that had not been approved by the Board of Supervisors.

In 2016, Tarlecki issued herself 45 payroll checks from the Payroll Fund. Tarlecki received additional Township payroll funds totaling \$14,083.22 as a result of issuing herself 19 additional payroll checks that had not been approved by the Board of Supervisors.

In 2017, Tarlecki issued herself 36 payroll checks from the Payroll Fund. Tarlecki received additional Township payroll funds totaling \$6,517.97 as a result of issuing herself 10 additional payroll checks that had not been approved by the Board of Supervisors.

Per admitted Fact Findings of the Investigative Complaint, from 2014 through 2017, Tarlecki utilized the authority of her public employment/public office as the Township Secretary/Treasurer and/or a Township Supervisor to misappropriate no less than \$59,646.16 in Township payroll funds for her own pecuniary benefit. See, Fact Findings 70, 74.

Re: Tarlecki's Misappropriation of Township General Funds

During 2015, 2016, and 2017, Tarlecki routinely issued herself payments from the General Fund, which were not authorized by the Board of Supervisors and which she issued in the guise of "paychecks" in order to conceal that she was issuing unapproved payments to herself. On July 24, 2015, Tarlecki issued herself a check in the amount of \$665.99 from the General Fund. During 2016, Tarlecki issued herself 15 checks, totaling \$12,450.49, from the General Fund. In 2017, Tarlecki issued herself 23 checks, totaling \$17,407.59, from the General Fund.

From 2015 through 2017, Tarlecki utilized the authority of her public employment/public office as the Township Secretary/Treasurer and/or a Township Supervisor to misappropriate no less than \$30,524.07 in Township general funds, under the guise of "paychecks," for her own pecuniary benefit. See, Fact Findings 83, 84.

In 2016 and 2017, Tarlecki issued herself checks from the General Fund under the guise of "supply reimbursement." In 2016, Tarlecki issued herself three checks, totaling \$2,625.13, from the General Fund as "supply reimbursement." In 2017, Tarlecki issued herself five checks, totaling \$4,776.10, from the General Fund as "supply reimbursement." None of the checks issued to Tarlecki detailed specific supplies or items purchased to warrant reimbursement from the General Fund. Tarlecki was not authorized or approved by the Board of Supervisors to receive the aforesaid payments totaling \$7,401.23 as reimbursement for supplies. From 2016 through 2017, Tarlecki utilized the authority of her public employment/public office as the Township Secretary/Treasurer and/or a Township Supervisor to misappropriate no less than \$7,401.23 in Township general funds, under the guise of "supply reimbursement," for her own pecuniary benefit. See, Fact Findings 92, 93.

In 2017, Tarlecki issued herself thirteen General Fund checks where the memo portion of each check was left blank and eight General Fund checks where "miscellaneous" was typed in the memo portion of each check. The "blank memo" and "miscellaneous" checks that Tarlecki issued to herself totaled \$17,279.61. Tarlecki was not authorized to receive these additional payments from the General Fund.

Also in 2017, Tarlecki issued herself ten General Fund checks, totaling \$7,575.00, under the guise that the payments were reimbursement for the rental of equipment and the use of her personal backhoe and home computer. However, Tarlecki was not entitled to any reimbursement for out-of-pocket expenses for the rental of equipment, she never rented or utilized her privately-owned backhoe for any Township purpose, and she utilized the Township computer for official Township business. Tarlecki was never approved to receive \$7,575.00 in reimbursement payments from the General Fund for the purported rental of equipment and use of her personal backhoe and home computer.

From 2014 through 2017, Tarlecki routinely claimed mileage that was clearly in excess of actual miles traveled while on official business. The Township has a total area of 20.50 square miles. Tarlecki typically traveled to Fulton Bank in Shamokin, Pennsylvania, several times a month to make deposits, and she often traveled to Bloomsburg Airport to have George sign blank checks. The Fulton Bank branch in Shamokin is approximately 19 miles round trip from the Township Office, and Bloomsburg Airport is approximately 40 miles round trip from the Township Office. Tarlecki routinely claimed that she traveled over 400 miles a month for Township business.

Tarlecki issued herself mileage reimbursement checks from the General Fund that totaled as follows: (1) \$5,084.16 for 2014; (2) \$4,574.30 for 2015; (3) \$4,082.59 for 2016; and (4) \$4,970.32 for 2017. Tarlecki utilized the authority of her public employment/public office as the Township Secretary/Treasurer and/or a Township Supervisor to misappropriate no less than \$18,711.37 in Township general funds for purported mileage reimbursement from 2014 through 2017. See, Fact Findings 110, 124.

Re: The Disposition of Township Funds Misappropriated by Tarlecki

Tarlecki utilized the Township funds that she misappropriated to make purchases and cash withdrawals at convenience stores. Tarlecki regularly purchased large quantities of \$5.00 Pennsylvania Lottery scratch off tickets at various Turkey Hill and Friendly Choice convenience stores. Tarlecki purchased such a large quantity of lottery tickets daily from convenience stores that she was known locally as "Lotto Linda." From 2014 through 2017, Tarlecki made purchases that totaled \$148,651.08 at Turkey Hill locations, purchases that totaled \$4,178.00 at Friendly Choice locations, and ATM cash withdrawals that totaled \$76,613.29.

Re: Tarlecki's Failure to File SFIs

Tarlecki, as the Township Secretary/Treasurer, was required to file SFIs for calendar years 2014 through 2017. Tarlecki was also required to file SFIs in her capacity as a Township Supervisor from 2016 through 2017. On January 28, 2019, a State Ethics Commission Investigator conducted an SFI compliance review at the Township Office. The compliance review determined that Tarlecki failed to file SFIs for calendar years 2014, 2015, 2016, and 2017. Tarlecki, as a Township Supervisor, received a salary totaling \$222.38 in 2016 and \$306.80 in 2017. Tarlecki received Township Supervisor compensation in the total amount of \$529.18 at a time when she did not have the required SFIs on file with the Township.

We must now determine, based upon the record, whether the actions of Tarlecki violated the Ethics Act. As we apply the facts to the allegations, due process requires that we not depart from the allegations. Pennsy v. Department of State, 594 A.2d 845 (Pa. Commw. Ct. 1991). A violation of the Ethics Act must be based upon clear and convincing proof. 65 Pa.C.S. § 1108(g). Clear and convincing proof is "so 'clear, direct, weighty, and convincing as to enable the trier of fact to come to a clear conviction, without hesitation, of the truth of the precise facts in issue.'" In Re: Charles E.D.M., 550 Pa. 595, 601, 708 A.2d 88, 91 (1998) (Citation omitted).

Based upon the Fact Findings as deemed admitted by Tarlecki, it is indisputable that Tarlecki violated Section 1103(a) of the Ethics Act.

Tarlecki used the authority of her public office and/or public employment as the Township Secretary/Treasurer and/or a Township Supervisor when: (1) in 2014, she failed to provide a signed Letter of Engagement to Jones & Company for the performance of auditing services for the Township and deliberately failed to meet with Jones & Company in order to conceal her issuance of payments to herself without approval of the Board of Supervisors; (2) from 2014 through 2017, she issued herself additional payroll checks, totaling no less than \$59,646.16, that had not been approved by the Board of Supervisors; (3) from 2015 through 2017, she issued herself checks from the General Fund, totaling no less than \$30,524.07, that were issued under the guise the payments were "paychecks" and that had not been approved by the Board of Supervisors; (4) in 2016 and 2017, she issued herself checks from the General Fund, totaling \$7,401.23, that were issued under the guise the payments were "supply reimbursement" and that had not been approved by the Board of Supervisors; (5) in 2017, she issued herself "blank memo" and "miscellaneous" General Fund checks that totaled \$17,279.61 in additional payments she was not authorized to receive; (6) in 2017, she issued herself General Fund checks, totaling \$7,575.00, under the guise that the payments were reimbursement for the purported rental of equipment and use of her personal backhoe and home computer; (7) from 2014 through 2017, she issued herself mileage reimbursement checks totaling no less than \$18,711.37 for claimed mileage in excess of actual miles traveled; (8) from 2014 through 2016, she had Supervisor George sign blank Payroll Fund and General Fund checks, many of which she used to issue unauthorized payments to herself; and (9) in 2016 and 2017, she signed, as a Township Supervisor, General Fund checks that she used to issue unauthorized payments to herself.

Based upon the Fact Findings deemed admitted by Tarlecki, Tarlecki realized a private pecuniary benefit of no less than \$141,137.44 when she utilized the authority of her public office and/or public employment to misappropriate the aforesaid Township funds for her personal use.

With each element of a violation of Section 1103(a) established, we hold that Tarlecki violated Section 1103(a) of the Ethics Act, 65 Pa.C.S. § 1103(a), when she utilized the authority of her public office and/or employment for a private pecuniary benefit, when she converted public monies of the Township for her personal use by issuing payments to herself which were neither approved nor authorized by the Township Board of Supervisors.

As for the allegations regarding Tarlecki's SFIs, we hold that Tarlecki violated Section 1104(a)/1105(a) of the Ethics Act, 65 Pa.C.S. § 1104(a)/1105(a), when she failed to file SFIs for calendar years 2013 through 2017 in association with her public office/employment.

In contravention of Section 1104(d) of the Ethics Act, 65 Pa.C.S. § 1104(d), Tarlecki received Township Supervisor compensation in the total amount of \$529.18 at a time when she did not have the required SFIs on file with the Township.

Section 1107(13) of the Ethics Act, 65 Pa.C.S. § 1107(13), empowers this Commission to order restitution in instances where a public official/public employee has obtained a financial gain in violation of the Ethics Act.

Tarlecki is ordered to make payment of restitution in the amount of \$141,137.44 payable to Conyngham Township and forwarded to this Commission by no later than the thirtieth (30th) day after the mailing date of this adjudication and Order.

Tarlecki shall be required to disgorge the Township Supervisor compensation that she received when she did not have the required SFIs on file with the Township. Accordingly, Tarlecki is directed to make an additional payment in the amount of \$529.18 payable to Conyngham Township and forwarded to this Commission by no later than the thirtieth (30th) day after the mailing date of this adjudication and Order.

Tarlecki is directed to not accept any reimbursement, compensation or other payment from the Township representing a full or partial reimbursement of the aforesaid restitution or disgorgement of her Township Supervisor compensation.

To the extent she has not already done so, Tarlecki is directed to file complete and accurate SFIs for calendar years 2013 through 2017 with the Township, through this Commission, by no later than the thirtieth (30th) day after the mailing date of this adjudication and Order.

Non-compliance will result in the institution of an order enforcement action.

Additionally, this case will be referred to the District Attorney of Columbia County, Pennsylvania, the Pennsylvania Attorney General, and the Internal Revenue Service for review and appropriate action.

IV. CONCLUSIONS OF LAW:

1. As the Secretary and Treasurer for Conyngham Township ("Township"), Columbia County, from January 2006 through January 2018, and as a Township Supervisor during 2016 and 2017, Respondent Linda Tarlecki ("Tarlecki") was a public official/public employee subject to the provisions of the Public Official and Employee Ethics Act ("Ethics Act"), 65 Pa.C.S. § 1101 et seq.
2. Tarlecki violated Section 1103(a) of the Ethics Act, 65 Pa.C.S. § 1103(a), when she utilized the authority of her public office and/or employment for a private pecuniary benefit, when she converted public monies of the Township for her personal use by issuing payments to herself which were neither approved nor authorized by the Township Board of Supervisors.
3. Tarlecki violated Section 1104(a)/1105(a) of the Ethics Act, 65 Pa.C.S. § 1104(a)/1105(a), when she failed to file Statements of Financial Interests for calendar years 2013 through 2017 in association with her public office/employment.
4. In contravention of Section 1104(d) of the Ethics Act, 65 Pa.C.S. § 1104(d), Tarlecki received Township Supervisor compensation in the total amount of \$529.18 at a time when she did not have the required Statements of Financial Interests on file with the Township.
5. Restitution and disgorgement of the Township Supervisor compensation that Tarlecki received when she did not have the required Statements of Financial Interests on file with the Township are warranted.

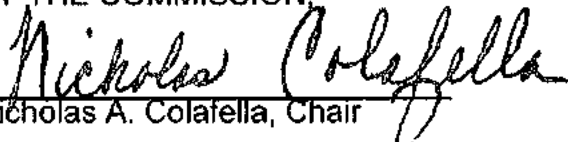
In Re: Linda Tarlecki,
Respondent

File Docket: 19-004
Date Decided: 10/31/19
Date Mailed: 11/4/19

ORDER NO. 1763

1. Linda Tarlecki ("Tarlecki"), in her capacity(ies) as the Secretary and Treasurer for Conyngham Township ("Township"), Columbia County and/or a Township Supervisor, violated Section 1103(a) of the Public Official and Employee Ethics Act ("Ethics Act"), 65 Pa.C.S. § 1103(a), when she utilized the authority of her public office and/or employment for a private pecuniary benefit, when she converted public monies of the Township for her personal use by issuing payments to herself which were neither approved nor authorized by the Township Board of Supervisors.
2. Tarlecki violated Section 1104(a)/1105(a) of the Ethics Act, 65 Pa.C.S. § 1104(a)/1105(a), when she failed to file Statements of Financial Interests for calendar years 2013 through 2017 in association with her public office/employment.
3. In contravention of Section 1104(d) of the Ethics Act, 65 Pa.C.S. § 1104(d), Tarlecki received Township Supervisor compensation in the total amount of \$529.18 at a time when she did not have the required Statements of Financial Interests on file with the Township.
4. Pursuant to Section 1107(13) of the Ethics Act, 65 Pa.C.S. § 1107(13), Tarlecki is directed to make payment of restitution in the amount of \$141,137.44 payable to Conyngham Township and forwarded to the Pennsylvania State Ethics Commission by no later than the thirtieth (30th) day after the mailing date of this Order.
5. Tarlecki is directed to make an additional payment in the amount of \$529.18 payable to Conyngham Township and forwarded to the Pennsylvania State Ethics Commission by no later than the thirtieth (30th) day after the mailing date of this Order, with such payment representing the disgorgement of the Township Supervisor compensation Tarlecki received at a time when she did not have the required Statements of Financial Interests on file with the Township.
6. Tarlecki is directed to not accept any reimbursement, compensation or other payment from the Township representing a full or partial reimbursement of the aforesaid restitution or disgorgement of her Township Supervisor compensation.
7. To the extent she has not already done so, Tarlecki is directed to file complete and accurate Statements of Financial Interests for calendar years 2013 through 2017 with the Township, through the Pennsylvania State Ethics Commission, by no later than the thirtieth (30th) day after the mailing date of this Order.
8. Non-compliance with Paragraph 4, 5, 6, or 7 of this Order will result in the institution of an order enforcement action.
9. This matter will be referred to the District Attorney of Columbia County, Pennsylvania, the Pennsylvania Attorney General, and the Internal Revenue Service for review and appropriate action.

BY THE COMMISSION,


Nicholas A. Colafella, Chair