



OFFICE OF THE INSPECTOR GENERAL
Illinois State Toll Highway Authority

NOTICE OF POSTING
OIG Case # IG-19-008
Respondent: Tammy Bowser

Pursuant to 605 ILCS 10/8.5 (e)(3), the attached redacted summary report is being posted to the Illinois Toll Highway Authority's public website. As required by law, the Office of the Inspector General for the Illinois Toll Highway Authority (OIG) sent a copy of this report to the Respondent and gave her time to provide suggested redactions or a written response. Respondent provided no response.

The OIG issued a summary report on November 7, 2019 describing its investigation that provided reasonable cause to find that Seasonal Toll Collector Tammy Bowser retained unauthorized control over Tollway revenue. Toll audit provided Toll Collection Performance Reports that showed large cash shortages totaling \$1,265.72. between May and October 2019. Toll Audit provided copies of Unusual Occurrence Reports submitted by Bowser that claimed numerous incidents of wind carrying money away from her. Toll Audit also provided video recordings on some of the dates in question showing Bowser removing cash from her drawer and placing it into her pockets.

When interviewed by OIG investigators, Bowser acknowledged having cash shortages, but she initially claimed they were caused by windy conditions. Eventually she admitted to taking toll revenue throughout her tenure, primarily in increments of \$50 and one instance of \$40. Based on her admissions and using records available at the time, Bowser submitted a written statement admitting to taking \$690.00.

Following the interview, OIG informed Toll Operations of the circumstances. A Toll Operations Manager met with Bowser and offered her the opportunity to resign from her position with an agreement to repay the missing money. Bowser signed an agreement allowing the Tollway to withhold her final paychecks as restitution for the loss. Bowser resigned and has been coded do not re-hire.



**OFFICE OF THE INSPECTOR GENERAL
SUMMARY REPORT OF INVESTIGATION
OIG Case # IG-19-008
November 7, 2019**

This report provides a summary of evidence set out in the attached investigative materials, and the Office of the Inspector General's (OIG's) analysis of that evidence. An index of these investigative materials is attached.

I. INTRODUCTION

On October 7, 2019, the Toll Audit Department reported a series of large cash shortages associated with the collection activity of Seasonal Toll Collector Tammy Bowser (Bowser) at Plaza 1. Toll Audit provided a Toll Collection Performance Report that reflected large cash shortages totaling to \$1,265.72 since her employment started in May 2019. Toll Audit also provided video recordings of some of Bowser's shifts which showed Bowser putting money into her pockets.

When interviewed by OIG investigators on October 7, 2019, Bowser acknowledged having cash shortages, which she initially claimed were due to windy conditions. Eventually she admitted to taking toll revenue during her tenure, primarily in increments of \$50 and one instance of \$40. Based on her admissions and using records available at the time, Bowser submitted a written statement admitting to taking \$690. We understand that following OIG's interview, Toll Operations allowed Bowser to resign and Bowser agreed to reimburse the Tollway for stolen funds from her final paycheck(s).

Based on this investigation, had Bowser not resigned, OIG would have recommended termination. OIG recommends that Bowser be considered ineligible for re-hire. The OIG further recommends additional training or guidance to plaza supervisory staff reminding them to follow up on repeated Unusual Occurrence Reports, given that Bowser had submitted a curiously large number of reports claiming that wind blew her money away. Finally, the OIG will also forward this information to the Winnebago County State's Attorney's Office for consideration of criminal prosecution.

II. APPLICABLE RULES, REGULATIONS, LAW

A. The Illinois State Toll Highway Authority Employee Policies and Procedures Manual, Chapter 7: Employee Conduct and Discipline provides in relevant part:

Section A: Employee Conduct

To ensure orderly operation and provide the best possible work environment, the Tollway expects employees to follow rules of conduct that will protect the interest and safety of both the employees and the organization. Violations of the rules of conduct may result in disciplinary action, up to and including discharge. The rules of conduct include but are not limited to:

- Incompetency or inefficiency in the performance of a duty

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the Illinois State Toll Highway Authority's Inspector General**

- Inattention or failure to perform a duty
- Neglect of duties
- Other conduct unbecoming a Tollway employee

Section L: Theft and Misappropriation

Any employee who commits theft or misappropriation of Tollway property, participates in the theft or misappropriation of property belonging to others while on duty or present on Tollway premises, or has knowledge of such a theft or misappropriation and fails to promptly report it, may be subject to discipline up to and including discharge.

In making the determination to discipline a Tollway employee for theft or misappropriation, the following factors shall be considered:

- Whether the employee is in a position of trust and his/her integrity may reasonably be questioned.
- Whether the employee has responsibility for public funds and his/her honesty may reasonably be called in to question.
- Whether the employee has had unexplained cash shortages as evidenced by audit reports.

B. Illinois Compiled Statutes 720 ILCS 5/33-3 (a) (2) Official Misconduct:

(a) A public officer or employee or special government agent commits misconduct when, in his official capacity or capacity as a special government agent, he or she commits any of the following acts:

(2) Knowingly performs an act which he knows he is forbidden by law to perform;

C. Illinois Compiled Statutes 720 ILCS 5/16-1 (a) (1) (A) Theft:

(a) A person commits theft when he or she knowingly:

(1) Obtains or exerts unauthorized control over property of the owner:

(A) Intends to deprive the owner permanently of the use or benefit of the property;

D. Illinois Compiled Statutes 720 ILCS 5/16-1 (a) (2) (4.1) Theft:

(a) A person commits theft when he or she knowingly:

(2) Obtains by deception control over property of the owner;

(4.1) Theft of property from the person not exceeding \$500 in value, or theft of property exceeding \$500 and not exceeding \$10,000 in value, is a Class 2 felony if the theft was committed in a school or place of worship or if the theft was of governmental property.

III. BACKGROUND

A. Subject

1. Tammy Bowser

Tollway records reflect Tammy Bowser worked for Toll Operations as a Seasonal Toll Collector from May 2, 2019 until she resigned on October 7, 2019. Bowser's home plaza was identified as Plaza 1.

IV. SUMMARY OF INVESTIGATION

A. Documents/Video

1. Toll Audit Documents

The OIG received documents from Toll Audit, including Toll Collection Performance Reports and Unusual Occurrence Reports. Toll Collection Performance Reports are preliminary unaudited reports showing cash variances attributable for a collector on their shifts. The Performance Report for Bowser showed large cash shortages totaling \$1,265.72 between May and October 2019. Unusual Occurrence Reports are submitted by the Toll Collectors to account for discrepancies on their shifts. On the majority of the Unusual Occurrence Reports we received, Bowser cited "money blowing away" as a reason for a shortage, sometimes as many as three or four in one week.

2. Video Recordings from Plaza 1 Booths

Toll Audit provided video footage from the booth cameras where Bowser worked for four of the days she was suspected of stealing Toll revenue. The cameras are located in the ceiling at the front of the booths facing the Toll Collector and captures the money tray and the counter at which the collector sits or stands. Videos obtained include footage from September 20 and 28, 2019 and October 6 and 7, 2018. The OIG created the following chart to summarize the video footage on these dates.

Date	Video Start Time	Activity
September 20, 2019	1:00 p.m.	Bowser retrieved cash from her drawer. Bowser then folded the money and put it next to her drawer.
September 20, 2019	1:22 p.m.	Bowser folded the money into a smaller size and placed it under the corner of her drawer.
September 20, 2019	1:42 p.m.	Bowser took the money from under her drawer and put it into her pocket.
September 28, 2019	1:07 p.m.	Bowser took money from out of the camera's view and put it into her pocket.
October 6, 2019	4:32 p.m.	Bowser took money from out of the camera's view and put it into her pocket.
October 7, 2019	9:58 a.m.	Bowser took money from next to the drawer and put it into her pocket.

3. Documents and Information from Toll Operations

Toll Operations provided the OIG with a copy of an October 7, 2019 memorandum and a restitution agreement that show that Bowser resigned her position, agreed to make restitution, and to be placed on a DO NOT HIRE list.

Toll Operations subsequently provided a document from Tollway Finance detailing two post-employment checks processed for Bowser. One check dated October 6 totaled \$619.71, and a second check dated October 20 totaled \$146.44. Operations informed the OIG that the first check was deposited into Bowser's checking account because Finance had not been informed that the check was to be held. Operations said that attempts to contact Bowser to have her return the money have been unsuccessful because she had moved, and her mobile telephone number was disconnected. The second check has been withheld under the terms of her signed agreement.

B. Interview/Statement

1. Tammy Bowser

On October 7, 2019, OIG investigators interviewed Tammy Bowser providing her Voluntary Advisements, orally and in writing, which she acknowledged understanding. Bowser declined to have the interview audio-recorded.

In summary, Bowser stated the following:

Bowser said that she was aware of one instance in which she had drawer shortages and was required to sign off on a document acknowledging the shortage. Bowser said that this occurred a couple of months ago. Bowser said on that particular day, her drawer was short approximately \$60 because it was windy, and money blew away. Bowser said that she is not allowed to chase money if it blows away. Bowser said that this is a frequent occurrence, especially lately. Money blows away at least twice per week the past couple of weeks because it has been so windy.

The money to blow away was usually a \$20 or \$50 bill because a lot of people pay with those denominations.

When informed that there was video footage of Bowser putting money into her pockets, she said that she did not recall doing that but if there is video footage, she would not disagree that it occurred.

Bowser then explained that when she began in May 2019, she was working at least 80 hours per pay period. In approximately July 2019, her hours got cut back by approximately 20 hours per pay period. Bowser said that she works four days per week and would take money from her drawer once or twice per week. Bowser said that there really were some instances in which money did blow away though.

Bowser said that the first time she took money was in July 2019 and when she would take money from the drawer, she would typically take \$50 bills but would not take more than \$50 at any time.

Bowser said that last week was the last time she took money but when she was informed that there was video footage from the day of the interview (October 7, 2019), and the day prior (October 6, 2019), Bowser admitted that she did take money on both of these days. However, since she did not know why she was asked to come to Central Administration and because she felt bad for taking the money, while she was still in her toll booth on October 7, 2019, she put the money back.

Bowser was shown a Toll Collection Performance Report which totaled her shortages to \$1,265.72. Bowser said that there was no way she took that much money and estimated the total she took to be no more than \$500. Bowser said that her drawer really would have been short many of these days and not always because she has stolen.

Bowser reviewed the Toll Collection Performance Report and drew a mark next to each date she would have taken money from her drawer. There were 14 total instances that Bowser marked: 13 of which she said she took \$50, and one on July 31, 2019 in which she admitted to taking \$40.¹ Bowser said that \$690 does seem right for the total amount she would have taken.²

Bowser explained that due to [REDACTED], she has been evicted twice and can no longer rent in the county in which she resides. Bowser is currently living in an efficiency motel which costs \$900 per month and has an hour commute each day to work. Paying for these expenses and her food is the reason she took the money.

¹ The 13 dates Bowser marked as taking \$50 include July 24, August 29 and 30, September 5, 10, 13, 14, 20, 21, 26, 28, and 29, 2019.

² At the time of the interview, the Toll Collection Activity Report provided to the OIG only included information through October 2, 2019, so the \$690 identified in the statement does not include the money she admitted taking on October 6, 2019.

Bowser said that she will be starting a new job in a few weeks at [REDACTED]. Bowser does not have the money at this point but would be willing to pay the money back to the Tollway and will sign something to that effect. Bowser said that she is sorry she did it and knows that it was wrong.

Bowser provided a written statement at the conclusion of her interview confessing to taking money from the Tollway on several occasions totaling \$690.00 in U.S. Currency. Bowser apologized and indicated that she would pay the money back to the Tollway.

V. ANALYSIS

This investigation established reasonable cause to find that Bowser committed theft of Toll Revenue over the course of several days, in violation of Tollway policy and Illinois State Statutes.

Records indicate that there were significant cash shortages for Bowser on multiple days from July through early October 2019 of Bowser's employment. The video recordings provided by Toll Audit show Bowser appearing to put Tollway currency in her pockets on numerous days there were shortages, including the day of her interview with the OIG.

When interviewed by OIG, Bowser admitted to taking Tollway funds in excess of \$690 and indicated that she was willing to pay the Tollway back.

VI. RECOMMENDATION

This investigation established reasonable cause to find that Bowser violated Tollway policy and Illinois State Statutes when she could not reasonable explain how her cash receipts showed more than \$1,200 less revenue than expected based on the vehicle activity at her booth. Bowser eventually admitted to stealing at least \$690 in Tollway funds. Even if she had not admitted theft, the fact that she had such large cash shortages supports a finding of gross negligence for which serious disciplinary action would be appropriate. Had Bowser not already resigned, OIG would have recommended that she be terminated and considered ineligible for re-hire.

Tollway records reveal that Bowser claimed that money had blown away from her booth on a remarkable number of days, many of which coincide with days she admitted to stealing money. We recommend that Toll Operations emphasize to plaza supervisory staff that when Unusual Occurrence Reports continuously cite similar problems, they should take extra steps to follow up or confirm these claims.

Finally, OIG will provide this information to the Winnebago County State's Attorney's Office to consider pursuing felony theft charges.

VII. VIOLATIONS

A. The Illinois State Toll Highway Authority Employee Policies and Procedures Manual

1. Chapter 7: Employee Conduct and Discipline, Section A: Employee Conduct.
2. Chapter 7: Employee Conduct and Discipline, Section L: Theft and Misappropriation
3. Chapter 1: General Policies and Responsibilities, Section A: Fundamental Principles

B. Illinois Compiled Statutes

1. 720 ILCS 5/33-3 (a) (2) Official Misconduct
2. 720 ILCS 5/16-1 (a) (1) (A) Theft
3. 720 ILCS 5/16-1 (a) (2) (4.1) Theft