

OHIO AUDITOR OF STATE  
KEITH FABER



# FIGHTING FRAUD

Special Investigations Unit  
Convictions in Ohio



EFFICIENT

EFFECTIVE

TRANSPARENT



## **Government Fraud Is a Crime. Don't Do It. Don't Tolerate It.**

Auditor of State Keith Faber takes the misuse and misappropriation of public money seriously, and is dedicated to raising awareness of the issue among all Ohioans.

The mission of the SIU is to promote transparency and accountability in the use of public funds, to expose fraud and corruption where it exists, and to assist law enforcement and prosecutors in the pursuit of justice.

# 100 Convictions Since Jan. 2019, \$18 Million Findings for Recovery

**R**obert Vanderhorst set up a phony vendor to accept payments from the Clark County Auditor's Office, where he worked. Over the course of 16 years, he pocketed more than \$1.8 million through the scheme, using the proceeds for vacations, cruises, vehicles, and other purchases for his own benefit.

It was a brazen crime against the people of Clark County, and one that ultimately caught up to Vanderhorst, who recently was sentenced to seven years in prison, following an investigation by the Auditor of State's Special Investigations Unit (SIU) and the Clark County Prosecutor's Office.

The \$1.87 million in court-ordered restitution in the case was the largest resulting from SIU's work during my first term as Ohio's Auditor of State. Since I took office in 2019, SIU has secured 100 convictions for fraud on 171 criminal charges, resulting in more than \$5 million in restitution and findings for recovery totaling more than \$18.3 million.

We're just getting started.

As Auditor of State, I've pledged to work to make government more efficient, effective, and transparent. My office, one of the five independently elected statewide posts in Ohio, is responsible for auditing more than 5,900 state and local government offices.

An important part of that work includes holding accountable those who lie, cheat, and steal public resources. SIU annually fields hundreds of allegations of wrongdoing and helps in the prosecution of those who abuse their positions of trust.

You can read about each of the convictions SIU has participated in since 2019, via an [interactive online map](https://ohioauditor.gov/fraud/convictions_map.html) (ohioauditor.gov/fraud/convictions\_map.html).

This report provides a little more detail on some of the most egregious cases of wrongdoing that have resulted in prison terms for the perpetrators of those crimes. There's also information included on reporting your own suspicions of wrongdoing by public officials. If you see something (or suspect something), say something. SIU thoroughly reviews the tips it receives and pursues full investigations as merited.

We feel so strongly about this that I am pursuing resources to provide required training for local officials to assist them in reporting suspected fraud when warning signs of wrongdoing are evident.

For those public officials already caught up in fraud and thinking they're getting away with it, take note: We're coming for you next.



A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

**OHIO AUDITOR  
OF STATE**

# Former Pike County sheriff sentenced to 36 months after admitting theft

Charles Reader remained defiant in the moments before he was sentenced to prison for theft in office and other criminal counts after he admitted wrongdoing during his tenure as Pike County Sheriff.

Yes, he had opened evidence bags and taken cash seized as part of criminal cases, as investigators from the Auditor of State’s Office had determined. But he said he donated the money to school fundraisers and other community efforts and did not pad his own pockets or gamble it away at Scioto Downs or at a casino in Reno, Nevada — assertions easily disproved by the evidence compiled by SIU of Reader’s significant gambling losses.

As for evidence bags missing from his safe when SIU investigators conducted a warranted search of his office in December 2018, Reader explained that he removed the cash bags and put them in his pickup for safekeeping.

Visiting Judge Patricia A. Cosgrove was incredulous during Reader’s explanations and ultimately sentenced him to three years in prison.

Because no one, including an elected county sheriff, is above the law.

“It cannot be underestimated the damage that you have caused to the citizens of Pike County, to law enforcement who every day get up, face the same sort of stresses that you do,” she said. “They go home at night, they get up in the morning, they don’t know if they’re going to come home. The sacrifices that these men and

Name
Charles Reader
Crime
<ul style="list-style-type: none"> <li>▶ Theft in office</li> <li>▶ Tampering with evidence</li> <li>▶ Conflict of Interest</li> </ul>
Restitution
\$3,850

women make, I think you made a mockery of. I could have imposed a much greater sentence than I have.... To sentence you to anything less than three years in prison would demean the seriousness of the offense and not adequately protect society from future criminal conduct by yourself and others.”

Pike County was already in the spotlight, with an ongoing drug epidemic and the grisly murder of eight members of one family in April 2016, the latter representing the largest criminal investigation in Ohio history, according to the Attorney General’s Office.

Reader drew further negative attention on Pike County after he was indicted in June 2019 on 16 criminal counts for wrongdoing during his time as sheriff, including:

**Missing Money:** SIU determined that evidence bags containing money seized as part of criminal cases were tampered with – many “had previously been opened and resealed...

**Continued on next page**

-  **RED** ▶ County policies not followed
-  **FLAGS** ▶ Evidence collections neither recorded nor maintained in a bank account

## FIGHTING FRAUD | SIU CONVICTIONS

### Charles Reader, continued from Page 4

Several of the evidence bags contained new, flat, crisp currency, with bills in sequential order, not indicative of monies typically seized in drug investigations.” The evidence bags were missing from Reader’s office when investigators conducted a warranted search; a week later, he and his attorney handed them over.

Asked by Judge Cosgrove why the evidence was not kept in a safe in the sheriff’s office, Reader said he put the bags into his pickup. “I’m sorry, and it would be safer in the lock box in your car than it would be in a safe...which only you have, and a few other people have, the combination?” a skeptical Judge Cosgrove responded.

**Impounded Vehicle Sales:** Investigators also determined that Reader had other people purchase vehicles impounded by the sheriff’s office and sold at auction, including a 2013 Nissan Versa for Reader’s daughter that Reader later sold at a profit. A second vehicle, a 1991 Chevrolet Silverado, was purchased by a straw buyer for Reader’s father. The straw buyer was not reimbursed by Reader for this purchase

until the day of sentencing.

**Improper Loans:** Reader admitted borrowing money from deputies and a local businessman, in violation of state law.

Despite his explanations prior to sentencing, Reader pleaded guilty in October 2020 to two felony counts of theft in office, two felony counts of tampering with evidence and one misdemeanor count of having a conflict of interest.

“Charlie Reader was entrusted to enforce the law in his community and literally gambled it away,” Auditor of State Keith Faber said afterward.

“His choices do not diminish the dedication of the thousands of law enforcement across Ohio that willingly sacrifice, serve, and protect us every day – these men and women deserve our utmost respect. I commend the quality and committed investigators and prosecutors who unearthed his misconduct and ultimately brought him to justice.”

Reader is also barred from ever again holding public office, public employment, or a position of trust in the state of Ohio.

### CASE IN BRIEF

**NAME:** Joseph Brophrey

**CRIME:** Tampering with Records; Theft in Office; Breaking and Entering

**CASE SUMMARY:** St. Clair Township Police Sgt. Joseph Brophrey came to the attention of investigators in 2016 after an administrative assistant found discrepancies in his payroll records. SIU determined he was padding his overtime hours, claiming to be in local court hearings he didn’t actually attend.

Between December 2009 and February 2016, investigators determined, Brophrey had improperly claimed court-related overtime in 214 instances totaling 712 hours, resulting in fraudulent compensation of \$20,190.62.

Making matters worse, he was caught on recorded surveillance camera video attempting to clean up the mess he made after falling through the ceiling of the St. Clair Township Police Chief’s Office in an apparent attempt to retrieve something after hours.

He pleaded guilty in October 2019.

# See Something, Say Something: Looking Out for Fraud, Corruption

Ohio's elected Auditor of State has authority to investigate allegations of fraud and misconduct in Ohio governments. To that end, SIU works to promote transparency and accountability in the use of public funds, to expose fraud and corruption where it exists, and to assist law enforcement and prosecutors in the pursuit of justice.

Much of the work SIU does begins with a suspicion of wrongdoing that leads to a phone call or email to our office. Often, we receive tips from public officials, employees or concerned citizens who suspect wrongdoing.

SIU receives hundreds of tips annually concerning suspected fraud, both through the regular work of state auditors and our fraud hotline (866-372-8364). SIU brings together expertise in forensic auditing and fraud investigation, alongside attorneys who focus on fraud and white-collar crimes, to thoroughly investigate each of these tips and determine whether further action is warranted under the authority of the Auditor of State's Office.

SIU conducts special audits and investigations to determine whether crimes were committed, then provides any resulting information to local or federal prosecutors to pursue formal charges.

Upon request of prosecutors, we assist with public-sector prosecutions and have the unique ability to issue civil findings for recovery in addition to court-ordered restitution to ensure public agencies are made whole.

Since 2019, SIU has participated in 100 convictions of local officials who have misappropriated or otherwise taken advantage of the public trust. Of those convictions, more than two-thirds have been for theft-related charges. A Theft in Office conviction results

in a permanent bar from holding any public office, employment, or position of trust in the state of Ohio.

In hindsight, all of the cases included warning signs or red flags of potential wrongdoing that were or should have been reported but were not identified by the offices involved due to a lack of proper controls and, most commonly, a lack of segregation of duties.

Under state law, public offices are required to notify employees about the methods available for reporting fraud. A [fraud reporting form](#) is available on our website ([ohioauditor.gov/fraud/docs/FraudReportingSystemModelForm.pdf](http://ohioauditor.gov/fraud/docs/FraudReportingSystemModelForm.pdf)) to help employers comply with this requirement.

We believe local officials should also receive training on the warning signs of potential fraudulent activity and how to report their suspicions to SIU. In the meantime, if you're not sure what red flags you should be looking for, our website [can help with that](#), too ([ohioauditor.gov/fraud/redflags.html](http://ohioauditor.gov/fraud/redflags.html)).

Red flags involving a public office or officials aren't proof that wrongdoing is occurring. But if you suspect something, call SIU's Fraud Hotline, send us [an email](#) ([fraudohio@ohioauditor.gov](mailto:fraudohio@ohioauditor.gov)), or write us a letter (88 E. Broad St., Post Office Box 1140, Columbus, Ohio, 43215). There's also a mobile app available for reporting fraud.

# FIGHTING FRAUD | RED FLAGS FOR FRAUD

**Important note:** The presence of one or even many red flags is not in and of itself a conclusive indication that fraud exists, but rather is meant to heighten awareness. The following categories list behaviors that might indicate fraud. Find more red flags [online](https://ohioauditor.gov/fraud/redflags.html) (ohioauditor.gov/fraud/redflags.html).



## General Red Flags

- Lifestyle changes: expensive cars, jewelry, homes, boats
  - Disrespect for regulatory bodies
  - Photocopied or missing documents or altered records
  - Management decisions dominated by an individual or small group
- 



## Purchasing, Inventory

- Abnormal number of expenses, supplies, or reimbursements
  - Service contracts for which there is no product
  - Vendors without physical addresses or vendor addresses that match employee addresses
- 



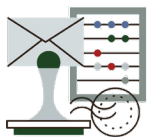
## Corporate Credit Cards

- Minimal or no supporting documentation for charges
  - No or minimal policies regarding access and use of credit cards
  - No restrictions on types of purchases
- 



## Portable Assets

- Missing records such as canceled checks or vendor invoices
  - Poor physical safeguards of property
  - Unexplained increase in property loss
- 



## Accounts Receivable

- Excessive number of voided receipts, customer discounts, and returns
  - Unreconciled bank accounts
  - Pressure to expedite payments
- 



## Payroll

- Overtime charged during a slack period
  - Employees with duplicate Social Security numbers, names, or addresses
  - Employees with few or no payroll deductions
- 



## Behavior Changes

- Easily annoyed at reasonable questions
- Bragging about significant new purchases
- Creditors or collectors appearing at the workplace

The Association of Certified Fraud Examiners is the world's largest anti-fraud organization and the premiere provider of anti-fraud training and education. For more information and resources to combat fraud, visit [www.acfe.com](http://www.acfe.com)

# Lax oversight allowed Lee to pocket tens of thousands of public dollars

**A**s the elected fiscal officer for York Township in Belmont County and the hired fiscal officer of the York Township Water Authority, Dawn Lee was authorized to make purchases using credit cards and accounts set up at an array of local retailers. Thanks to lax oversight of such spending by both boards, she was able to steal tens of thousands of dollars in public monies from the southeastern Ohio community of about 2,500 people before the Auditor of State’s Office caught on to her schemes.

From January 2013 through March 2016, the SIU determined that Lee and her husband misappropriated nearly \$100,000 through

Name
Dawn Lee
Crime
<ul style="list-style-type: none"> <li>▶ Theft in office</li> <li>▶ Tampering with evidence</li> <li>▶ Failure to Remit Income Taxes</li> </ul>
Restitution
\$123,531.87

fraudulent reimbursements, compensation and purchases.

Lee made improper purchases, on credit, at half a dozen businesses, often incurring finance charges and late fees in the process. Among other items, Lee used Township or Water Authority accounts to buy a gaming

computer for her nephew, furniture and hardware used to remodel her home, and clothing, food, and pet products that had no public purpose.

State auditors determined that “Mrs. Lee frequently made purchases at stores using personal funds or stated she paid Township bills using personal funds and then requested reimbursement.” Lee received reimbursements totaling \$27,658 for 122 out of 166 total transactions that “were either unsupported, and

therefore the purpose could not be determined, or included items of a personal nature, such as food, furniture and miscellaneous items.”

Among other issues identified by the SIU:

- Lee issued 30 checks totaling \$17,895 to her husband “for labor, snow removal, grass cutting and miscellaneous reimbursements,” though he was not an employee of the Township, and the work was not approved in advance by trustees.
- In June 2015, Lee wrote a \$772 Township check to pay for lodging during her purported attendance of training in downtown Columbus. On one day at the training, she called to report that she was in a car accident and unable to attend; state auditors determined the hotel where she was staying is located across the street from the Auditor of State’s Office, where the sessions were being held, “which does not require car travel. A search of police and insurance reports did not indicate Mrs. Lee was in a car accident on this date.” Ultimately, she attended only one of three days of training.
- As the Township’s fiscal officer, Lee was authorized to receive \$41,382 over the 39

**Continued on next page**

**RED FLAGS** ▶ Payments made to fiscal officer’s family members  
**RED FLAGS** ▶ “Payroll” payments beyond approved salary and for work included in salary



**Dawn Lee, continued from Page 8**

months she held the position. She received total payroll disbursements during that time of \$56,237, nearly \$15,000 more than allowed. The total included \$8,489 in payments for “work outside of her fiscal officer duties” including “working on the Township’s float for the Village of Powhatan Point’s Christmas parade.”

- Auditors later determined Lee failed to properly submit tax withholdings from township employees’ earnings or filed related forms. “This is considered a gross neglect of duty amounting to reckless disregard for the Township,” state auditors wrote. As a result, “the Township incurred penalties and interest charges from the federal government” totaling \$10,737, a payout that served “no public purpose and could have been avoided had the funds been remitted as required by law.”

In March 2018, Lee was indicted on 27 criminal counts. She later pleaded guilty to two counts of theft in office, two counts of failure to remit income taxes, and one count of tampering with records. She was sentenced to 10 years in prison and fined an additional \$10,000 for her wrongdoing.

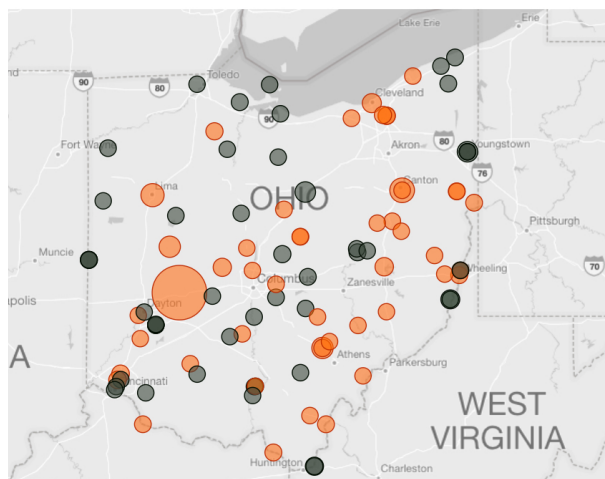
Her husband pleaded guilty to counts of

receiving stolen property and attempted failure to file a tax return and was sentenced to six months in jail, 200 hours of community service, and a \$2,500 fine.

According to court documents, Lee paid restitution for the thefts and also the audit costs incurred by the Township and Water Authority totaling more than \$124,000, “apparently through a third party,” including \$105,530.34 to the Township and \$18,531.87 to the Water Authority.

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### Interactive Map of Convictions



[ohioauditor.gov/fraud/convictions\\_map.html](http://ohioauditor.gov/fraud/convictions_map.html)

### CASE IN BRIEF

**NAME:** Pamela Bordenkircher

**CRIME:** Theft; Grand Theft

**CASE SUMMARY:** In November 2015, state auditors determined the Coshocton County Agricultural Society “had no budget, no procedures for collecting monies at the fair, missing ticket sales money offset by cash drawer, and open meetings laws issues,” among other red flags.

It was also “several thousand dollars behind in taxes” and missing \$16,000. Ultimately, SIU determined the nonprofit’s former secretary, Pamela Bordenkircher, had turned the society into her personal bank account, taking more than \$46,000 for her own use, with unchecked access to the Society’s finances.

A formal review of the agricultural society’s books from May 2013 through December 2015 brought to light \$46,308 in missing money. She pleaded guilty in October 2020 to five felony counts.

# Fake employees part of Wilson’s scheme to steal from public coffers

**M**ichael McCollister and Samantha Maikut appeared to be regular employees for the City of Nelsonville, quietly doing their work and earning their pay. From 2016 through 2019, McCollister took home \$78,150 in gross wages, while Maikut was paid \$35,531 in gross wages. But that was just on paper.

When SIU started digging into the payroll records, auditors confirmed that no one named McCollister or Maikut worked for Nelsonville – they were fictitious employees created by Stephanie Wilson, the city’s former deputy auditor, as part of a larger scheme to steal public money.

The theft was initially discovered in 2020 by the current city auditor, who reported his concerns to the Athens County prosecutor, who then sought forensic audit assistance from SIU to determine the full extent of Wilson’s wrongdoing.

Wilson, who took over payroll duties in 2012, admitted to Athens County investigators that she illegally diverted city funds over several years, including “engaging in a false employee payroll scheme involving an account held jointly with her son...into which payments were direct deposited and then transferred out to an account” in her name.

Wilson was initially indicted in February 2020 and pleaded guilty in December 2020 to counts of tampering with records, forgery, telecommunications fraud, and theft in office. She was sentenced to 59 months in prison. In March 2021, before sentencing in the initial

Name
Stephanie Wilson
Crime
<ul style="list-style-type: none"> <li>▶ Tampering with Records</li> <li>▶ Forgery</li> <li>▶ Telecommunications Fraud</li> <li>▶ Theft in Office</li> <li>▶ Engaging in a Pattern of Corrupt Activity</li> </ul>
Findings
\$336,325

case, Wilson was indicted on additional counts after SIU discovered and determined income tax refund checks had been issued to fictitious companies or individuals and deposited into accounts controlled by Wilson. She also pleaded guilty in that case to counts of engaging in a pattern of corrupt activity and theft in office and was sentenced in April

2022 to an additional 4 years in prison, to be served concurrently with her prior sentence. As part of her sentences, Wilson was ordered to make restitution totaling nearly \$292,000, which included both City funds that were stolen and special audit costs. She also was fined \$20,000.

The Auditor of State’s Office issued a final finding for recovery against Wilson of \$336,325, which included additional amounts for income tax receipts, penalties, and unsupported expenses that were not included in the court judgments.

**RED FLAGS**

- ▶ Wilson issuing herself two paychecks in one pay period
- ▶ Wilson’s gross wages drastically increased over time
- ▶ Large tax refund payments
- ▶ Failure to review payroll registers to identify non-city employees

# Former clerk pocketed customers' utility payments in 43 of 51 months reviewed

The Local Government Services Division (LGS) of the Auditor of State's Office was helping the Village of DeGraff, following the retirement of the Logan County community's fiscal officer, and utility payments weren't adding up.

There were enough red flags that LGS forwarded its concerns to SIU investigators, who launched a formal review in May 2018 of more than four years of DeGraff's finances.

The investigation uncovered more than \$206,000 that had been stolen by former Utility Clerk Jennifer Dearwester, who used her position as assistant to the village's fiscal officer to pocket residents' utility payments in 43 of the 51 months that auditors reviewed.

As utility clerk, Dearwester had full control over utility billing, meaning no one was adequately checking to ensure totals due and ultimately collected and deposited into the village's bank account were correct.

State auditors determined she "had clear opportunity with the lack of separation of duties of utility receipts. She was responsible for all aspects related to utilities: inputting meter readings into the utility system, updating customer accounts, generating and mailing utility bills, collecting customer payments, and subsequently preparing and making the deposit at the bank, with no formal review or

Name
Jennifer Dearwester
Crime
<ul style="list-style-type: none"> <li>▶ Theft in Office</li> <li>▶ Tampering with Records</li> </ul>
Restitution
\$241,852

monitoring by an outside party."

The result: Dearwester was able to take tens of thousands of dollars annually from utility payments for herself, including \$54,753 in 2014, \$31,827 in 2015, \$53,153 in 2016, and \$60,317 in 2017. And

\$6,132 in 2018, though she resigned from her position in March of that year.

Dearwester was indicted in February 2020 in Logan County Common Pleas Court on five criminal counts, including theft in office, aggravated theft and tampering with records.

She pleaded guilty four months later to one count of theft in office and one count of tampering with records, both felonies. She was sentenced to three years in prison and ordered to pay \$241,852, including \$35,670 for the cost of the special audit that confirmed her wrongdoing.

- RED** ▶ Attempts to prevent others from accessing the village's utility accounting system
- FLAGS** ▶ No late fees assessed or late notices distributed to delinquent utility accounts

# Reimbursements received for printer supplies, though Township had no printer

The Auditor of State’s Office contacted the fiscal officer of Liberty Township in July 2017 to start its biennial review of financials for the community just north of Cambridge in Guernsey County. But there was a problem: More than a year prior, someone had burglarized the township garage and taken most of the records needed to confirm that officials’ handling of public monies was lawful.

A subsequent review of bank statements brought to light numerous questionable or suspicious checks issued to former Fiscal Officer Kathy Leach, whose term ended in March 2016. That’s when SIU stepped in, eventually uncovering more than \$100,000 in fraudulent spending.

In her elected position, Leach was responsible for disbursing township funds and ensuring expenditures were properly documented for public purposes.

SIU determined she improperly issued checks to her personal storage business and her husband totaling nearly \$87,000 and received more than \$12,000 in unauthorized reimbursements.

In one case, she received reimbursements for printer supplies, though the Township did not have a printer at the time. She also provided

Name
Kathy Leach
Crime
▶ Theft in Office
Restitution
\$99,751

fictitious health insurance documents for the Township to reimburse her health insurance premiums and used a Township credit card to buy gift cards, holiday cards, candy, gift bags

and ink cartridges.

Leach was indicted in Guernsey County Common Pleas Court in October 2018 on five felony counts of theft in office and one felony count of tampering with records. As part of a plea deal with prosecutors, she pleaded no contest in April 2019 to one count of theft in office and was sentenced to two years in prison.

She also was ordered by the court to make restitution of \$14,751, the amount outstanding from the \$99,751 she misappropriated.



- RED FLAGS**
- ▶ Lack of segregation of duties and weak township trustee oversight
  - ▶ Invoices, receipts, credit card statements not consistently reviewed and approved
  - ▶ Reports to trustees missing bank statements and other supporting documents

## 5 Ways to Report Fraud

1. Call **866-Fraud-OH** (866-372-8364)
2. Use the App ([Read more](#))
3. Submit a [fraud complaint](#) online
4. Email your tip ([fraudohio@ohioauditor.gov](mailto:fraudohio@ohioauditor.gov))
5. Write a letter 88 E. Broad St., PO#1140, Columbus, OH 43215

# Barnett stole \$330,000-plus during 15 years as Chief Deputy Court Clerk

In 1997, two years after she was promoted to chief deputy clerk of the Civil Division of Lima Municipal Court, Susan Barnett pocketed \$566 in cash payments that she was supposed to deposit into the public coffers. The next year, she stole nearly three times that amount.

By the time she retired in mid-2012, Barnett’s ill-gotten gains had topped \$330,000, an average of more than \$20,700 annually, including \$40,130.76 in 2008 alone.

She might have gotten away with it, too, absent the work of the newly elected clerk of courts, who took office in January 2013 and began researching tens of thousands of dollars in questionable bank reconciliation totals. Follow-up investigations by the court and SIU confirmed ongoing misappropriations over a 15-year period and ultimately led to findings for recovery and a criminal conviction.

Barnett was hired as deputy clerk in late 1983 and promoted to chief in October 1995, overseeing daily collections of payments for civil complaints, court judgments, evictions, rental escrow, and other miscellaneous fees, paid by residents using cash, checks, or money orders. Barnett was responsible for tracking totals received and depositing collections at the bank. The setup and lack of oversight enabled her to skim money from daily collections without detection.

Barnett would complete a daily cash drawer reconciliation, prepare the bank deposit slip, and physically take the money to the bank to be deposited. At no point in the process was there an independent verification of the total cash and

Name
Susan Barnett
Crime
<ul style="list-style-type: none"> <li>▶ Theft in Office</li> <li>▶ Telecommunications Fraud</li> </ul>
Findings
\$334,270

check amounts on the batch reports to the total cash and check amounts on the daily cash drawer worksheet and bank deposit.

State auditors reviewed 655 deposits totaling nearly \$6.7 million from 2009 through mid-2012.

Of the total, SIU determined cash totaling \$96,009 was missing from 495 deposits. The court conducted a separate investigation into the clerk’s office finances from 1997-2008 and identified \$238,699 in misappropriated money.

Out of the 1,502 dates on which deposits were made as part of the check-cashing scheme over the 15-year period, Barnett made the deposits on 1,499 of them. On the three other dates, she filled out the deposit ticket.

In April 2018, Barnett was indicted in Allen County Common Pleas Court. She pleaded guilty a year later to felony charges of theft in office and telecommunications fraud. She was sentenced to 36 months in prison and ordered to repay \$331,706. The Auditor of State’s Office ultimately issued findings for recovery totaling \$334,270, which included additional stolen money identified after Barnett was sentenced.

**RED FLAGS** ▶ Same person always making bank deposits  
 ▶ Employee who rarely takes time off work and takes court mail home

# Gift card shopping sprees helped prompt investigation and conviction

**T**wo cashiers at a Canton-area drug store described a woman, “tall, with blonde hair,” who frequented the Northeastern Ohio business and bought a lot of gift cards. She “worked at some bus line company, and the gift cards were for a program they were promoting,” one of the employees told investigators from the state auditor’s office, recalling a particular \$3,000 shopping spree.

The woman, it turned out, was Kristy Williams, human resources director for the Stark Area Regional Transit Authority (SARTA). And she was also drawing attention from outside of the checkout lines at Rite Aid.

In May 2018, SARTA’s chief executive officer provided information to SIU about apparent wrongdoing by Williams. Two years later, a Stark County judge sentenced her to prison and ordered the repayment of more than \$400,000 in fraudulent credit card transactions, tuition and travel reimbursements, and other thefts, with additional criminal counts still pending.

SARTA CEO Kirt Conrad, in a statement to Stark County Common Pleas Judge Frank Forchione prior to sentencing, said Williams stole the monetary equivalent of 72,000 fixed-route trips on one of the public transit agency’s vehicles.

“She used them to satisfy her personal desires, pay for vacations to New Orleans and California, and feed her greed and vices,” he said in the May 2020 statement. “... She regularly lied to her peers, her staff and her co-workers, the board of trustees and SARTA’s

<b>Name</b>
Kristy Williams
<b>Crime</b>
<ul style="list-style-type: none"> <li>▶ Theft in Office</li> <li>▶ Aggravated Theft</li> <li>▶ Tampering with Records</li> <li>▶ Forgery</li> <li>▶ Insurance Fraud</li> </ul>
<b>Restitution</b>
\$406,594

auditors regarding the use of the funds entrusted to her. And she would still be stealing today if she had not been caught red handed, immediately terminated and referred to law enforcement for investigation.”

SIU investigators uncovered fraudulent activities by Williams and another SARTA employee, Brandy Pryor, including:

**Agency Credit Card Purchases:** Williams was responsible for the agency’s wellness program, which included prizes for employees who refrained from tobacco use. From September 2013 through July 2017, she made 216 allegedly related purchases at Rite Aid totaling \$240,134. Auditors determined none of the purchases – the list included “gift cards, food, beverages, cosmetics, cleaning supplies

**Continued on next page**

- RED FLAGS**
- ▶ Ample use of gift cards to make personal purchases and as gifts.
  - ▶ Lack of management and oversight of staff purchases, payments on credit card accounts, and verification that disbursements were proper.
  - ▶ Lack of supporting documentation for credit card purchases and repeated failure to obtain receipts or invoices.

**Kristy Williams, continued from Page 14**

and other miscellaneous items” – were related to SARTA’s wellness program. Williams submitted fraudulent receipts hoping to hide her shopping selections. Auditors noted “23 Rite Aid purchases of PayPal gift cards, totaling \$29,485 and the available balances were transferred directly into Ms. Williams’ personal bank account.”

**Tuition Reimbursements:** Williams manipulated a tuition reimbursement program at SARTA to pocket \$30,769 between May 2008 and March 2018. Investigators determined she was enrolled at American InterContinental University, a private for-profit school offering online classes, for about six months in 2010 and was eligible for only \$4,793 in tuition reimbursements.

**Travel Expenses:** Williams received multiple reimbursements for travel expenses related to purported conference- and other job-related trips. In one case, she received \$80 to cover the costs of airport shuttle transportation, though she drove to the event and received mileage reimbursements. In another case, she received daily meal allowances for conferences in San Francisco and New Orleans, though auditors could not confirm she registered or paid attendance fees for either. In fact, auditors determined “that Ms. Williams traveled to New

Orleans to attend WWE wrestling performances; therefore, her travel to New Orleans appears to be personal and not for SARTA-related purposes.” She also used her SARTA-issued credit card to pay for airfare, hotel room upgrades, and travel costs for her husband.

**Salary and Benefits:** Williams submitted fraudulent and fictitious college records and other documents as part of her hiring and later promotion into a position for which she was not qualified. SARTA paid her an additional \$113,500 in salary as a result.

Additionally, she submitted altered payroll documents to receive \$2,407 in funds through the Federal Home Energy Assistance Program, which is open to households that meet certain federal poverty guidelines to help pay for home energy bills. She was not eligible for the assistance.

In total, SIU attributed \$442,983 in inappropriate expenses to Williams and Pryor. Williams, who was fired from her position at SARTA after her wrongdoing came to light, pleaded guilty in May 2020 to five criminal counts, including theft in office, aggravated theft, tampering with records, forgery and insurance fraud.

Pryor pleaded guilty to three felony counts and was sentenced to five years of community control and ordered to repay \$14,742.

**CASE IN BRIEF**

**NAME:** Dawn Croft

**CRIME:** Theft in Office, Money Laundering, Tampering with Records

**CASE SUMMARY:** Former Columbiana County Dog Warden Dawn Croft preferred cash over checks from residents for pet adoption costs or donations, going as far as to use a secret PayPal account, set up to accept credit and debit payments that could be withdrawn without the county’s knowledge.

Over a 16-month period, before county officials and SIU caught on to her schemes, Croft pocketed nearly 36 cents of every dollar paid by the public to the Columbiana County dog pound.

Croft stole \$26,267 of the \$73,927 paid in adoption and other various fees, dog sponsorships, and donations from January 1, 2015, through April 30, 2016.

She pleaded guilty in May 2019.

# Former clerk limited access to Village accounting system to hide her crimes

In September 2015, ongoing performance issues prompted the firing of Kelly Neal from her job as clerk for the Village of South Bloomfield. It didn't take long for officials in the Pickaway County community to figure out that Neal's work had stretched beyond unsatisfactory and into criminal territory.

There were ample signs of fraud when SIU investigators began their work, after being contacted by South Bloomfield about the potential theft of public monies. After Neal's departure, officials discovered about \$1,200 in cash income tax payments from residents had not been posted in the Village's accounting system, and a receipt book documenting the submissions was missing. The Village's income tax system also indicated there were \$500,000 in outstanding taxes to be collected, which later proved erroneous and part of Neal's efforts to conceal her wrongdoing.

Neal was responsible for collecting payments for income taxes, mayor's court fines, and planning and zoning permits, with separate receipt books, money bags, and accounting systems for each. She did not handle the duties competently — according to state auditors, Neal had a habit of writing receipts out of the wrong receipt book, so she would void the incorrect receipt in the one book and write another receipt in the correct book.

She would also post all receipts in the income tax system as checks, even if the payment was made using cash or credit card. The Village's Fiscal Officer was not provided with access to the income tax or planning and zoning permit systems, so there was no way to monitor Neal's

Name
Kelly Neal
Crime
► Grand Theft
Restitution
\$13,970

work in those systems.

Residents who received delinquency notices after Neal's firing provided receipts to South Bloomfield officials confirming earlier cash payments. State auditors

determined that Neal had accepted cash payments but not deposited them into the Village's bank account.

A total of close to \$14,000 was illegally converted or misappropriated from 2010-2015. SIU found 91 instances of income tax payments that were made but never deposited. According to state auditors, "SIU also reviewed Ms. Neal's personal bank account from January 2010 through the time of her termination and identified \$23,696 in unexplained cash deposits.

Eleven deposits of cash into Ms. Neal's personal account occurred on the same days in which cash went missing from the Village, and another nine cash deposits occurred the day after cash went missing from the Village."

Neal pleaded guilty in March 2020 to a felony count of grand theft and was sentenced to 16 months in prison. She also had to pay \$13,970 in restitution.

- RED** ► Fiscal Officer not having access to accounting systems to review work.
- FLAGS** ► Missing receipt book and receipts frequently written out of the wrong book.
- Failure to provide deposits to Fiscal Officer in attempt to conceal theft.



# Former mayor deposited traffic and other fines into his personal account

It was former Bridgeport Mayor David W. Smith’s secretary who tipped off state auditors that something wasn’t right in the Belmont County Village. Deposits of funds paid as part of mayor’s court proceedings weren’t being made in a timely fashion.

The mayor had taken some cash payments and corresponding unprocessed tickets home rather than sending them directly to the bank.

According to court documents, Smith even directly instructed the secretary “to deposit sums of money obtained from mayor’s court into his personal bank account.” Meaning some fines for traffic and other local offenses were going straight into the Mayor’s pockets.

The secretary, who also served as clerk of Bridgeport’s Mayor’s Court, told state auditors the practice had been ongoing since before her hiring in mid-2016. Smith went as far to provide instructions to her using text messages, further direct evidence of wrongdoing, according to court documents.

The issue came to light as the Village was already dealing with a fiscal emergency and years of financial records that had to be reconstructed.

Around the time the secretary alerted authorities, Smith fired her, and she was warned that she would be arrested if she was found near Village offices. But that didn’t stop state auditors from determining more than \$26,000 was missing from Bridgeport’s bank deposits between January 2016 and February 2020. According to court documents, Smith deposited nearly \$17,000 into his personal bank account

Name
David Smith
Crime
<ul style="list-style-type: none"> <li>▶ Theft in Office</li> <li>▶ Conflict of Interest</li> </ul>
Findings
\$44,682

during that timeframe.

“Considering the high amount of these deposits and the fact that they were cash deposits and that the appellant had easy access to the mayor’s court account, it is reasonable to assume that appellant’s (personal bank account)

deposits were taken from the mayor’s court account,” a three-judge panel of the Seventh Appellate District Court ruled in mid-2021.

“Importantly, there is no evidence to show that anyone other than the appellant had access to this account, other than his whistleblower secretary, or that anyone else had ever taken money from the account... (T)he state presented sufficient evidence to demonstrate that appellant stole the entire amount.”

In July 2020, Smith pleaded guilty in Belmont County Common Pleas Court to criminal counts of theft in office and conflict of interest.

He was sentenced to 36 months in prison and ordered to pay nearly \$27,000 in restitution. State auditors later issued total findings for recovery against Smith of \$44,682, including more than \$15,000 in unsupported charges made on a Village debit card in his possession.



- ▶ Clerk reporting directly to mayor with no controls over funds
- ▶ Lack of supporting documentation for credit card purchases

# County employee stole more than \$1.8 million through fake vendor scheme

**O**ver a period of 16 years, Clark County paid a company, R&M, more than \$1.8 million for goods and services it allegedly provided. The total included 10 years of payouts of more than \$100,000, including \$232,696 in 2010 alone.

The only problem was the county had no information on R&M – no address, no tax identification number, and no documentation or description of the work performed to merit payments from the public coffers.

In the end, Clark County Prosecutor Dan Driscoll and SIU uncovered a phony vendor scheme perpetrated by Robert Vanderhorst, a longtime employee in the Clark County Auditor’s Office, who stole public funds for years to pay for vacations, cruises, vehicles and other personal purchases.

Prosecutor Driscoll launched an investigation after receiving a tip about the suspicious vendor account, confirming an initial \$110,000 payment that ultimately was deposited into a bank account maintained by Vanderhorst.

With assistance from SIU, the investigation was expanded and determined that Vanderhorst had opened a phony vendor bank account, deposited county checks into it, and then transferred those balances for his own use, including \$750,000 paid to credit card companies, \$145,000 used for mortgage payments, and \$128,154 that went to his Florida vacation timeshares. Other funds

Name
<b>Robert Vanderhorst</b>
Crime
<ul style="list-style-type: none"> <li>▶ Aggravated Theft</li> <li>▶ Theft in Office</li> </ul>
Restitution
\$1.87 million

were used to purchase vehicles and to build a deck at Vanderhorst’s home.

Between November 2012 and January 2022, SIU identified transactions connected to more than 30 trips outside of Ohio, interest and late fees of more than \$13,700, and

payments for cruises totaling \$5,965.

Vanderhorst was initially indicted in February 2022 and pleaded guilty in August 2022 to felony counts of aggravated theft and theft in office. He was sentenced to seven years in prison and ordered to make restitution of more than \$1.87 million, including the money he stole and the cost of his prosecution.

Clark County Common Pleas Judge Douglas M. Rastatter also ordered Vanderhorst to forfeit personal bank account balances, a 2019 Mazda, all monies in his deferred compensation accounts, and his \$4,294 monthly Ohio Public Employees Retirement System distribution.



- ▶ County vendor file with no information about the vendor
- ▶ Lack of segregation of duties with warrant (check) process
- ▶ Inadequate management oversight over disbursements

# How We Investigate Fraud & Noncompliance

## We Receive a Tip

Each year, the Auditor of State's office receives hundreds of tips regarding suspected fraud and noncompliance with laws in government. These tips come from many sources, including public employees and concerned citizens as well as state auditors who find suspicious activity during a routine financial audit.

Tips or complaints may be made any time by any public employee or private citizen. Fraud may be reported via this website, an email, the U.S. Mail, our mobile app, or the Auditor of State's Fraud Hotline (see Page 12 for details).



## We Evaluate the Tip

The Special Audit Task Force, a group of auditors and investigators led by Auditor Faber, will evaluate the tip to see whether it falls under the authority of the Auditor of State's office and involves probable fraud, theft, or noncompliance. If so, the tip is sent to the Special Investigations Unit for further review.

Cases that are not subject to the Auditor of State's authority may be referred to other local, state, or federal government agencies, prosecutors, or law enforcement officers.

## A Special Audit or Investigation Begins

**Special Audits:** A special audit is a limited-scope examination of financial records and other information to investigate allegations of fraud, theft, or misappropriation of funds.

When the examination is conducted during a regular audit, Special Auditors work with Financial Auditors to determine whether funds are unaccounted for or have been illegally spent.

**Special Investigations:** Special Investigators gather information that is not readily available during the special audit; this might include bank statements or credit card records that must be obtained through a subpoena.

Investigators work closely with Special Auditors and the Financial Audit section to determine whether criminal activity has occurred.

## We Work with Prosecutors to Determine Whether There Is a Case

Once fieldwork has been completed, the Auditor of State's office will work with county or federal prosecutors to determine the next steps. Special Auditors and Investigators build a case file containing information necessary to try a case if it goes to court.

## FIGHTING FRAUD | SIU CONVICTIONS SINCE 2019

Person	Entity	County	Crime	Restitution
Adams, Brian	Richard Allen Academy	Montgomery	Theft in Office; Obstructing Official Business	\$ 0.00
Ajanel, Stephanie	Village of Midvale	Tuscarawas	Theft in Office; Tampering with Records	\$ 2,140.30
Badgley, Lois	Village of Neville	Clermont	Theft in Office; Tampering with Records	\$ 16,404.00
Baker, Scott E.	Richland Township	Fairfield	Unlawful Interest in a Public Contract	\$ 5,049.03
Barnett, George F.	Rome Volunteer Fire Dept.	Lawrence	Theft	\$ 87,575.00
Barnett, Susan	Lima Clerk of Court	Allen	Theft in Office; Telecommunications Fraud	\$ 331,706.35
Barnhill, Cynthia	Village of Williamsport	Pickaway	Theft in Office	\$ 6,787.23
Bench, Dwayne	Rome Volunteer Fire Dept.	Lawrence	Theft	\$ 25,630.00
Betz, Elizabeth	Bellbrook-Sugarcreek Local School Dist.	Greene	Dereliction of Duty	\$ 1,303.59
Bordenkircher, Pamela	Coshocton County Agricultural Society	Coshocton	Theft; Grand Theft	\$ 28,680.50
Boyd, Timothy W.	Noble County Highway Dept.	Noble	Theft in Office	\$ 257.98
Bozanich, David	City of Youngstown	Mahoning	Tampering with Records; Unlawful Compensation; Acceptance of Bribe	\$ 0.00
Brennen, Melissa	Columbiana County Engineer	Columbiana	Theft in Office	\$ 2,940.25
Briya, Ray	City of Youngstown	Mahoning	Grand Theft; Attempted Bribery; Obstruction of Justice; Tampering with Evidence	\$ 200,000.00
Brophey, Joseph	St. Clair Township	Columbiana	Theft in Office; Tampering with Records; Breaking and Entering	\$ 20,190.62
Brown, Clinton	Village of New Vienna	Clinton	Theft in Office; Deception to Obtain Dangerous Drugs	\$ 5,776.07
Brown, Randi	Village of Junction City	Perry	Theft in Office	\$ 847.69
Bruce, Cheryl	Village of Elmwood Place	Hamilton	Theft in Office	\$ 61,028.47
Burgess, Tanya	Harrison Regional Airport	Harrison	Theft in Office	\$ 3,239.00
Calzada, Felix	Garaway Local School District	Tuscarawas	Theft in Office; Diversion	\$ 998.00
Carpenter, David	Bellbrook-Sugarcreek Local School Dist.	Greene	Dereliction of Duty	\$ 502.00
Chaney, Kathleen	Southern State Community College	Highland	Diversion	\$ 0.00
Clark, Cory	Belmont County Transp. Impr. Dist.	Belmont	Theft in Office; Forgery	\$ 3,493.02
Clemmons, Shawn	South Central Ohio Computer Association	Pike	Making or Presenting False Claims	\$ 0.00
Cozad, Douglas	Bellbrook-Sugarcreek Local School Dist.	Greene	Dereliction of Duty	\$ 5,803.59
Crocker, James	Village of Rockford	Mercer	Theft	\$ 0.00
Croft, Dawn	Columbiana County Dog Warden	Columbiana	Theft in Office; Tampering with Records; Money Laundering	\$ 26,267.00
Day, LaDonna	Village of Rio Grande Mayor's Court	Gallia	Theft in Office	\$ 7,808.46
Dearwester, Jennifer	Village of DeGraff	Logan	Theft in Office; Tampering with Records	\$ 241,852.00
Delatore, Michael	Martins Ferry City School District	Belmont	Theft in Office	\$ 1,558.00
Dixon, George	Greater Cleveland Regional Transit Auth.	Cuyahoga	Theft in Office	\$ 132,000.00
Fetzer, Coral	Paulding Co. SWCD	Paulding	Attempted Theft in Office	\$ 10,743.00
Fitch, Dirk	Martins Ferry City School District	Belmont	Complicity to Grand Theft	\$ 0.00
Fleming, Josh	Village of Rock Creek	Ashtabula	Misuse of Credit Cards	\$ 17,757.00
Gast, Robyn	Mifflin Township	Richland	Dereliction of Duty; Diversion	\$ 202,532.26
Gouhin, Michelle	Worthington City School District	Franklin	Theft in Office	\$ 1,000.00
Grier, Thomas	Village of West Lafayette	Coshocton	Improper Compensation	\$ 1,177.00
Hardman, Stephanie	City of Mount Vernon	Knox	Theft in Office; Attempted Tampering with Records	\$ 7,476.50
Henkle, Jennifer Kathleen	McDonald-Roundhead JRD	Hardin	Tampering with Records; Grand Theft; Attempted Theft in Office	\$ 8,068.00
Hindall, Robin	Village of Risingsun	Wood	Theft in Office	\$ 39,272.50
Holsinger, Teresa	Village of Coolville Mayor's Court	Athens	Theft in Office; Tampering with Evidence; Diversion	\$ 1,549.00
Homrighausen, Richard	City of Dover	Tuscarawas	Theft in Office; Dereliction of Duty; Improper Compensation	\$ 11,960.00
Hopkins, Karla	Maple Heights City School District	Cuyahoga	Theft in Office	\$ 42,673.72
Hopkins, Rebecca	Village of Lincoln Heights	Hamilton	Theft in Office	\$ 61,109.00
Hosom, Dawn	Morgan County Treasurer	Morgan	Theft in Office	\$ 3,915.09
Huff, Gayle	Vinton County Local School District	Vinton	Theft	\$ 5,343.91
Idle, Craig	Village of Union City	Darke	Obstruction of Justice	\$ 33,240.00
Idle, Pam	Village of Union City	Darke	Obstruction of Justice	\$ 31,301.00
Kagel, Julie	Marion County Clerk of Courts	Marion	Dereliction of Duty	\$ 0.00
Kalina, Brenda	Painesville City Local School District	Lake	Theft in Office	\$ 5,923.50

## FIGHTING FRAUD | SIU CONVICTIONS SINCE 2019

Person	Entity	County	Crime	Restitution
Law, Joan	Bedford Water Department	Cuyahoga	Theft in Office	\$ 47,277.10
Leach, Kathy	Liberty Township Fiscal Officer	Guemsey	Theft in Office	\$ 99,751.00
Lee, Dawn	York Township and York Water Auth.	Belmont	Theft in Office; Tampering with Records; Failure to Remit Income Tax	\$ 123,531.87
Lee, Ryan	York Township and York Water Auth.	Belmont	Receiving Stolen Property; Failure to File Income Taxes	\$ 710.97
Manger, Pat	Clermont Co Engineer	Clermont	Improper Compensation	\$ 3,000.00
Manson, Sharon	Pike County Convention and Visitors Bur.	Pike	Attempted Theft in Office; Improper Compensation	\$ 6,805.54
Marchionda, Dominic	City of Youngstown	Mahoning	Tampering with Records	\$ 0.00
Marshfield, Daniel	Geneva Union Cemetery District	Ashtabula	Theft	\$ 5,735.00
Miller, Windy	Licking County Building Facilities	Licking	Theft	\$ 19,203.49
Neal, Kelly	Village of South Bloomfield	Pickaway	Grand Theft	\$ 13,970.00
Niese, Kelly	Village of Put-In-Bay	Ottawa	Grand Theft	\$ 3,108.32
Noyes, James	Ashtabula Metropolitan Housing Auth.	Ashtabula	Attempted Theft in Office; Falsification	\$ 20,879.23
Peters-Ryan, Jennifer	Licking Heights Local School District	Licking	Theft in Office	\$ 8,607.00
Pryor, Brandy	Stark Co Area Regional Transit Auth.	Stark	Theft in Office; Tampering with Records; Grand Theft	\$ 14,742.00
Reader, Charles	Pike County Sheriff's Office	Pike	Theft in Office; Tampering with Evidence; Conflict of Interest	\$ 3,850.00
Richardson, Robert	Madison County Agricultural Society	Madison	Theft; Grand Theft	\$ 2,709.31
Robinson, Terri	Hamilton Township	Lawrence	Theft in Office; Tampering with Records	\$ 25,940.00
Rucker, Asa	O.O. McIntyre Park District	Gallia	Theft in Office	\$ 24,059.37
Sammarone, Charles	City of Youngstown	Mahoning	Tampering with Records	\$ 0.00
Sanders, Jacquelyn	Corrections Commission of SE Ohio	Athens	Theft; Tampering with Evidence	\$ -
Saylor, Kelsey	Coshocton Park District	Coshocton	Theft; Tampering with Evidence	\$ 5,000.00
Schroer, Daniel	Springboro Community City School Dist.	Warren	Theft in Office; Tampering with Records; Filing a False Disclosure Statement; Representation by Public Official/Employee	\$ 1,200.00
Searl, Adam	Huron Community Library	Huron	Theft	\$ 3,683.98
Serrano, Heather	Olmsted Township	Cuyahoga	Theft in Office	\$ 14,753.00
Slouffman, Virginia	Bellbrook-Sugarcreek Local School Dist.	Greene	Dereliction of Duty	\$ 502.00
Slusher, Kayla	Pike County	Pike	Theft in Office	\$ 149.00
Smith, David	Village of Bridgeport	Belmont	Theft in Office; Conflict of Interest	\$ 24,467.00
Smith, Jamie	Village of Golf Manor	Hamilton	Attempted Theft in Office	\$ 4,083.00
Smith, Mary Kay	University Of Toledo	Lucas	Unauthorized Use of Property; Diversion	\$ 2,200.00
Stump, Brian	Village of Union City	Darke	Obstruction of Justice	\$ 11,290.00
Thomas, Donnita	Cincinnati City School District	Hamilton	Theft	\$ 2,490.75
Thomas, Levon	Pickerington Local School District	Fairfield	Theft	\$ 14,822.00
Todd, Kim	Delaware City School District	Delaware	Theft in Office; Diversion	\$ 1,609.78
Valentine, Jennifer	Village of Oak Harbor	Ottawa	Grand Theft; Attempted Theft in Office; Diversion	\$ 26,489.00
Vanderhorst, Robert	Clark County	Clark	Theft in Office; Aggravated Theft	\$ 1,873,979.39
Watkins-Tyree, Bobbi	Watkins Academy	Montgomery	Theft in Office	\$ 1,000.00
Welsh, Lisa	Perkins Local School District	Erie	Theft; Tampering with Evidence; Diversion	\$ 5,943.22
Welty, Jill	Hopewell Loudon Local School Dist.	Wood	Theft; Receiving Stolen Property	\$ 0.00
Williams, Christa	Village of Unionville Center	Union	Theft in Office; Tampering with Records	\$ 89,570.00
Williams, Kristy	Stark Co Area Regional Transit Auth.	Stark	Theft in Office; Tampering with Records; Aggravated Theft; Insurance Fraud; Forgery	\$ 406,594.00
Williams-Browning, Brooke	Hartford Independent Agricultural Society	Licking	Tampering with Records; Theft; Forgery	\$ 39,184.69
Wilson, Stephanie	City of Nelsonville	Athens	Theft in Office; Tampering with Records; Telecommunications Fraud; Forgery	\$ 241,839.31
Wilson, Stephanie (2)	City of Nelsonville	Athens	Theft in Office; Engaging in a Pattern of Corrupt Activity	\$ 49,956.95
Wise, Jeffrey	Perry Cook Memorial Library	Morrow	Theft in Office	\$ 19,752.00
Wolfe, Bridget	Village of Murray City	Hocking	Theft in Office; Theft	\$ 6,100.00
Woods III, Chester	Knox County	Knox	Theft in Office; Insurance Fraud	\$ 19,861.00
Yarish, Lynda	Bedford Water Department	Cuyahoga	Theft in Office	\$ 43,523.64
Young, Wendell	City of Cincinnati	Hamilton	Obstructing Official Business	\$ 0.00
Yourchuck, Mavis	Village of New Holland	Pickaway	Theft	\$ 346.20

# 100 SIU CONVICTIONS

Since Keith Faber took office in January 2019, the Ohio Auditor's Special Investigations Unit has secured:



**100**

**CONVICTIONS FOR FRAUD ON...**



**171**

**CHARGES, RESULTING IN...**



**168+**

**FINDINGS FOR RECOVERY**

**TOTAL FINDINGS SO FAR**

**\$18.3 million**

OHIO AUDITOR OF STATE  
KEITH FABER







**Keith Faber, Ohio Auditor of State**

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