



OHIO AUDITOR OF STATE  
**KEITH FABER**





VILLAGE OF ADDYSTON  
HAMILTON COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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Village of Addyston  
Hamilton County  
235 Main Street  
Addyston, Ohio 45001

To the Village Mayor, Village Council, Addyston Board of Public Affairs and Village Fiscal Officer:

## **Background**

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Village of Addyston (the Village) predicated on a potential theft of utility payments collected by the Village Water Board Clerk.

The investigation began in January 2019, after SIU was notified by the AOS financial audit division of some issues with the Village's utility receipts. It was alleged Jackie Buchert collected payments for utility services but did not submit the monies collected for deposit.

After the information obtained from interviews and preliminary examination of utility department records was considered, a special audit was declared by the Auditor of State.

This engagement was conducted in accordance with the [Auditor of State Special Investigations Unit, Quality Standards](#).

## **Suspect**

Jackie Buchert began working at the Village through a temporary staffing agency in 2014. On July 13, 2015, Ms. Buchert was hired by the Village to be the Water Board Clerk. Ms. Buchert resigned from the Village on May 24, 2019.

## **Scheme**

The Village provided water and sewer services to residents and commercial users for a monthly fee based on usage. As the Village Water Board Clerk, Ms. Buchert was responsible for collecting payments made to the Village for these services, posting receipts into the Village's utility system, and submitting the monies collected to the Village Treasurer to be deposited. For the period of January 1, 2016, through May 24, 2019 (Period), we reviewed utility receipts recorded in the Village's utility system and financial system to determine whether utility payments collected were deposited and noted the following:

<b>Year</b>	<b>Utility Payments Collected</b>	<b>Utility Payments Deposited</b>	<b>Variance</b>
2016	\$280,501	\$266,139	\$14,362
2017	263,661	244,093	19,568
2018	281,836	275,603	6,233
2019 <sup>1</sup>	244,899	244,278	621
<b>Totals</b>	<b>\$1,070,897</b>	<b>\$1,030,113</b>	<b>\$40,784</b>

<sup>1</sup> Represents utility payments collected and deposited from January 1, 2019 through May 24, 2019.

Ms. Buchert concealed the theft by submitting manual spreadsheets she created with the deposit to document utility payments collected. The total amount documented as collected on the spreadsheet agreed to the amount deposited by the Treasurer; however, the spreadsheets did not always include all the payments received and recorded in the utility system by Ms. Buchert. Additionally, the Village did not reconcile utility receipts recorded in their financial system with the utility system. Lastly, we obtained bank account records for Ms. Buchert's personal bank account and identified unknown sources of cash deposited into her account.

### **Findings**

Based on the special audit procedures and investigation, the AOS confirmed the allegation that Ms. Buchert misappropriated utility receipts over a span of more than three years.

We issued a \$40,784 finding for recovery for misappropriated utility receipts during the Period.

The full details of the finding for recovery are located in the Appendix.

### **Prosecution**

At the conclusion of the special audit and investigation, a prosecution packet was presented to the Hamilton County Prosecutor.

On June 8, 2022, Jackie Buchert was indicted by the Hamilton County grand jury on two counts, including theft in office and tampering with records.

On September 26, 2022, the Hamilton County Common Pleas Court found Ms. Buchert to be incompetent to stand trial and ordered her to begin competency restoration services.

On March 22, 2023, the Hamilton County Common Pleas court found Ms. Buchert incompetent to stand trial and the criminal charges of theft in office and tampering with records were dismissed.

On May 9, 2023, we held an exit conference with the following individuals representing the Village:

Lisa Mear, Mayor  
Al Gick, Village Council  
Dan Pillow, Village Council  
Pam Jackson, Village Council  
Robert Kelley, Village Solicitor

Margaret Dozier, Fiscal Officer  
Ann Pillow, Village Council  
Jennifer Anderson, Village Council  
James Fry, Board of Public Affairs

The attendees were informed they had five business days to respond to this special audit report. A response was received on May 16, 2023. A response was provided by Margaret Dozier, Fiscal Officer and was evaluated in the final preparation of this report.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 21, 2023

**APPENDIX**  
**SCHEDULE OF FINDING FOR RECOVERY**



# APPENDIX

## FINDING FOR RECOVERY

The **Village of Addyston Board of Public Affairs Ordinances No. 2015-01 and No. 2017-01, Section 5** state, in part, and subsequent ordinances state in part, every owner of real property supplied by the Addyston Board of Public Affairs, shall pay the charges/fees for water and sewer charges.

The Water Board Clerk is responsible for collecting payments related to water and sewer fees charged by the Village and submitting the payments collected to the Village Treasurer for deposit.

For the Period, we identified utility payments totaling \$40,784 collected by the Village were not deposited.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public property converted or misappropriated is hereby issued against Ms. Buchert in the amount of \$40,784, in favor of the Village's Water and Sewer Funds (allocation of payment to be determined by the Village).



# OHIO AUDITOR OF STATE KEITH FABER



## VILLAGE OF ADDYSTON SPECIAL AUDIT

HAMILTON COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 6/15/2023

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)