



# OHIO AUDITOR OF STATE **FIGHTING FRAUD**

## Special Investigations Unit

### Special Investigations • Special Audits

The Special Investigations Unit's mission 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.

Composed of forensic auditors, investigators and attorneys, the team has decades of experience and working relationships with law enforcement at the local, state and federal levels. Their expertise allows them to take a case from an initial complaint through conclusion.

In cases where local officials have conflicts that make them unable to conduct investigations, the Special Investigations Unit brings independence.



**Use Our Mobile App**  
Ohio Stops Fraud



**Call the Hotline**  
1-866-Fraud-OH  
1-866-372-8364



**Email Your Tip**  
fraudOhio@ohioauditor.gov



**Send a Letter**  
88 E. Broad St. PO #1140  
Columbus, OH 43215

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### Contact SIU

**614-372-8364**  
fraudOhio.com  
fraudOhio@ohioauditor.gov  
88 E. Broad St. 5th floor  
Columbus, OH 43215

# OHIO AUDITOR OF STATE FIGHTING FRAUD

## How we investigate fraud and compliance

**1. We receive a tip:** Each year, the Auditor of State's Office receives hundreds of tips regarding suspected fraud and non-compliance of laws in government. These tips come from public employees, concerned citizens and state auditors who find suspicious activity in the course of a routine financial audit. Tips or complaints may be reported through our website, mail or our fraud hotline.

**2. We evaluate the tip:** The Special Audit Task Force — a group of auditors and investigators led by Auditor Faber — evaluates tips and either sends them to SIU for further review, or refers them to other local, state or federal government offices, prosecutors and law enforcement agencies.

**3. A special audit or investigation begins:** A special audit is a limited-scope examination of financial records and other information designed to investigate allegations of fraud, theft or misappropriation of funds. They can be stand-alone examinations or conducted during the course of a regular financial audit. Special investigators may be involved to gather information that is not readily available during the regular audit.

## Notable cases involving Special Investigations

**Village of Mt. Sterling:** Former Mt. Sterling village administrator Joseph Johnson was found to have stolen \$724,000 from the village. He made numerous personal purchases of vehicles, trailers and equipment, among other things, using a village credit card which nobody else at the village was aware they had. He also made large transfers of funds from the village bank accounts to his personal bank account. Johnson pleaded guilty before the Madison County Common Pleas Court and was sentenced to 10 years in prison.

**Franklin County Court of Appeals Judge:** In February 2017, Judge Tim Horton pleaded to a Bill of Information charging him with three misdemeanor counts involving misuse of campaign funds and the filing of false financial reports. Judge Horton was given a six-month suspended jail sentence, one year of community control, a \$1,000 fine, and was ordered to pay \$2,065 to the Mid-Ohio Foodbank. Horton also was ordered to participate in Alcoholics Anonymous, and serve 100 hours community service and 10 consecutive days in the Franklin County Jail.

**STAR Community Justice Center:** PIAT collaborated with the Bureau of Criminal Investigation (BCI) to conduct a joint investigation, revealing that the executive director, deputy director and several other employees had misused STAR funds. After completing the special audit, 14 findings for recovery (FFR) were issued against 11 STAR employees totaling \$20,090.