



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FAIRFIELD COUNTY SHERIFF'S OFFICE
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**CERTAIN ELECTED OFFICIALS
AS OF JULY 31, 1998**

<u>NAME</u>	<u>TITLE</u>	<u>TERMS OF OFFICE</u>	<u>BOND</u>
Gary K. DeMastry	Sheriff	09/10/92 to 01/03/93* 01/03/93 to 01/06/97 01/06/97 to 01/01/2001	(A)

* Appointed to serve unexpired term of the Office of Sheriff on 09/10/92.

(A) Bonded in the amount of \$55,773 and \$5,000 by The Ohio Casualty Insurance Company

◆ The employees of the Fairfield County Sheriff's Office are bonded in the amount of \$1,000,000 by County Shared Risk Authority (CORSA). The County also maintains an additional "Dishonesty Bond" in the amount of \$1,000,000.

STATUTORY LEGAL COUNSEL

David L. Landefeld
Fairfield County Prosecuting Attorney
323 East Main Street
Lancaster, Ohio 43130

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Commissioners
Fairfield County
210 East Main Street
Lancaster, Ohio 43130

Pursuant to our Letter of Arrangement dated August 14, 1997 which was amended on October 29, 1997 to include additional procedures and to extend the audit period, we have performed the procedures summarized below, and detailed in our "Supplement to the Special Audit Report", which were agreed to by you, for the period January 1, 1994 through December 31, 1997 ("the Period"). These procedures were performed solely to determine whether expenditures from the Furtherance of Justice Fund ("FOJ"), the Transportation of Prisoners Fund, and the Travel and Training Fund Accounts, were in accordance with Ohio law, Fairfield County Sheriff's Office policy, and Fairfield County policy. In addition, we obtained the financial records and articles of incorporation of the Sheriff's Eyes and Ears Inc. to determine its history, purpose, formation, and to review transactions and contracts between the Corporation and the Fairfield County Sheriff's Office. Lastly, we performed procedures to determine if Sheriff DeMastry received compensation for instructing courses at the Fairfield County Sheriff's Academy. This engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. We were unable to obtain representations from the Sheriff indicating he provided all records needed to perform the procedures below, he answered all of the inquiries made to the best of their knowledge, and that he was not aware of any irregularities or illegal acts that would have a impact on our report. However, we did obtain a representation letter from the Fairfield County Commissioners and the Fairfield County Auditor.

We make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed are summarized as follows:

1. We reviewed and obtained an understanding of all policies and procedures which govern the operation of the Sheriff's Furtherance of Justice account.
2. We reviewed all documents for the FOJ account for the period January 1, 1994 through December 31, 1997 to determine whether the expenditures and record keeping were in accordance with Ohio Rev. Code Section 325.071, Auditor of State Circular 81-7, and the Fairfield County Handbook.
3. We obtained and reviewed detailed receipts and supporting documentation for the FOJ account to determine if monies were spent in accordance with the above guidelines. We attempted to reconstruct detailed receipts from subpoenaed documents, as necessary, when appropriate receipts were not provided by the Sheriff's Office.
4. We interviewed current and former employees of the Sheriff's Office, and other individuals we deemed necessary, to gain an understanding of policies, procedures, records, duties of employment, actual work completed, and whether payments from the FOJ account were for a proper public purpose. In addition, we attempted to verify and questionable payments from the FOJ account or reimbursement to the FOJ account.

5. We reviewed travel and training documents completed by the Sheriff or employees of the Sheriff Department for the Period to determine whether the expenditures were for proper public purpose and made in accordance with the Fairfield County Handbook.
6. We reviewed the financial records and articles of incorporation of the Sheriff's Eyes and Ears Inc. to determine the history, purpose, formation if the Corporation. In addition, we reviewed the transactions and contracts between the Corporation and the Fairfield County Sheriff's Office to determine the sources of income and whether the expenditures were for proper public purpose.
7. We interviewed officials from Ohio University, Lancaster Branch, to determine if Gary DeMastry was an instructor for the Fairfield County Sheriff's Academy and if he was compensated for his services.
8. On March 8, 1999, we held an exit conference with the following Officials, Executive Officers and Administrative Staff:

Mr. Allan Reid	Fairfield County Commissioner
Mrs. Judith K. Shupe	Fairfield County Commissioner
Mrs. Lisa M. Kessler	Fairfield County Commissioner
Mrs. Barbara Curtiss	Fairfield County Auditor
Mr. David P. Reiser	Attorney for Gary DeMastry
Mr. Roy E. Hart	Asst. Fairfield County Prosecutor
Mr. Edward Laramer	Fairfield County Auditor's Office
Mrs. Carri L. Brown	Fairfield County Auditor's Office
Ms. Jeanette Addington	Jones, Cochenour & Co.
Mr. Daniel Schultz	Chief Deputy Auditor, State Auditor's Office
Mr. D. Michael Grodhaus	Chief Legal Counsel, State Auditor's Office
Mrs. Jennifer Basil	Asst. Chief Legal Counsel, State Auditor's Office
Mr. Ken Richards	Senior Deputy Auditor, Special Audits
Mr. John Monce Jr.	Chief of Investigations, State Auditor's Office

The attendees were given 25 days to respond to this Special Audit. We received several written responses to our Notice of Proposed Findings for Recovery and the draft Special Audit Report. We critically reviewed all responses, evaluated the information and supporting documentation contained in the responses, and made changes we deemed appropriate.

Our detailed procedures and the results of applying these procedures are contained in the attached "Supplement to the Special Audit Report". Because these procedures do not constitute an examination conducted in accordance with generally accepted auditing standards, we do not express an opinion or limited assurance on any of the accounts or items referred to above. Also, we express no opinion on the County's internal control system over financial reporting or any part thereof. Had we performed additional procedures, or had we conducted an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you.

This report relates only to transactions described in the above procedures, and does not extend to any financial statements of the County, taken as a whole.


 JIM PETRO
 Auditor of State
 March 8, 1999

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND INFORMATION

In January of 1997, the Auditor of State's Special Investigation Unit received an anonymous letter claiming the Fairfield County Sheriff's Office had "laundered \$200,000 through the Furtherance of Justice account."

The letter claimed the money was being used to pay for expenses charged on an American Express account that "is out of control," claiming the Sheriff's office was not submitting their bills through the County Commissioners because they did not want anyone seeing how much money was being spent on lavish trips. The letter stated Sheriff Gary DeMastry and his wife Penny DeMastry were overtly hiding expenditures. There were claims of the personal purchase of jet skis using FOJ monies, a claim that \$11,000 had been diverted from the Transportation of Prisoners Account into the FOJ account just before the DeMastry's had taken a personal trip, and information that Mrs. DeMastry had taken numerous vacations without recording the usage of any vacation time.

Additionally, auditors had discovered the Fairfield County Furtherance of Justice Fund for the Fairfield County Sheriff had received more money than was statutorily permitted. The County Prosecutor had been asked to make a ruling on the additional allocations but no ruling had occurred when the special audit was initiated.

These matters were brought before the Auditor of State's Special Audit Committee in early 1997, where a decision was made to initiate a special audit.

On October 16, 1997, David L. Landefeld, Fairfield County Prosecutor responded to the Fairfield County Commissioners concerning several Furtherance of Justice account issues. The letter specifically addressed whether the Commissioners were permitted to reimburse this fund. Prosecutor Landefeld stated in his letter that he had notified Sheriff DeMastry that he should adhere to the County purchase order policy unless a confidentiality issue was involved. The Prosecutor advised that when the issue of confidentiality did arise the information being submitted to them and the County Auditor should be redacted. Prosecutor Landefeld also advised the Commissioner, however, that the Sheriff should keep unredacted copies of any confidential items for inspection by the State Auditor's office whenever an audit was performed.

Attached to the Commissioner's letter was also a copy of a May 7, 1997 letter to County Auditor Barbara Curtiss. The letter from Roy Hart, Assistant County Prosecutor, responded to several issues that the County Auditor had raised in a letter dated May 2, 1997.

Among the issues addressed was whether the use of County issued credit cards for the purchase of airline tickets for county business was permitted. Asst. Prosecutor Hart advised that this was a permissible use of the card, adding however, that the receipts needed to be itemized when a single transaction was made up of separate purchases.

Additionally, Captain Dennis Carley sent a memo to Prosecutor Landefeld, on April 7, 1997, requesting his guidance on several issues regarding Furtherance of Justice (FOJ) Funds and the MAS Bulletin 81-07 issued by the Auditor of State. Captain Carley mentioned in the memo that he only recently became aware of the 81-07 bulletin despite it being in existence for approximately 16 years. Captain Carley also commented that the bulletin and a course outline from the Ohio Prosecuting Attorney's Association was given to the Sheriff's office by the prosecutor. After an apparent review of both items, Captain Carley prepared his memo.

The first statement was that the record keeping practices within the Narcotics Bureau for the Fairfield County Sheriff's Office did not come close to what had been outlined in MAS Bulletin 81-07, and that they had not changed any procedures to comply with the recommendations. The memo continued for three pages asking for guidance on numerous issues.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Prosecutor Landefeld responded to the memo on June 11, 1997. The prosecutor advised Captain Carley that the statements contained in MAS Bulletin 81-07 were guidelines or the maintenance of the FOJ accounts. He also stated that by following the guidelines the chances of a citation or finding would be greatly reduced. He also advised that property purchased with FOJ Funds were subject to an annual inventory under Ohio Rev. Code § 305.18. The remainder of the responses had to do with the management of payments to confidential informants and how expenditures within the FOJ account should be documented and tracked.

Among the recommendations was the issuance of a separate check, when practical, as the desired way of identifying separate transactions. The prosecutor also recommended that a ledger of monies should be maintained recording each disbursement by date, amount and confidential informant number. His recommendation was that each detective responsible for any expenditure, sign the log on the entry.

A third letter from the Fairfield County Prosecutor's Office to Captain Carley, dated May 29, 1998, answered a request for an opinion regarding the Sweet Corn Festival Security and whether the Sheriff's Eyes and Ears account could be utilized to administer payroll for the deputies providing security. In his response, Asst. Prosecutor Roy Hart advised Captain Carley that the SEE account or the FOJ account could be utilized, so long as the account would be subject to audit by the State Auditor Office. Asst. Prosecutor Hart closed the letter by stating the audit trail was important for the Sheriff's protection and the protection of the County.

The audit of the County for the year ended December 31, 1998, will include a detailed review of the activity recorded in the Sheriff's Eyes and Ears account.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

EXECUTIVE SUMMARY

Furtherance of Justice

Each county sheriff is entitled to maintain an additional fund in an amount equal to 50% of his annual salary as stated in Ohio Rev. Code § 325.071. The public money in this fund is supposed to be spent on items in "furtherance of justice" and is commonly known as the "Furtherance of Justice Fund" or "FOJ Fund." A county sheriff has much discretion to determine whether a proposed expenditure from this fund is in "furtherance of justice" as the statute requires. However, that determination must not be manifestly arbitrary or unreasonable as stated in 1988 Op. Att'y Gen. No. 88-100.

Moreover, all public officials are "bound by the general principle that public money may be expended only pursuant to clear statutory authority and any doubt as to the lawfulness of an expenditure must be resolved against the expenditure. See, e.g., State ex rel. Locher v. Menning, 95 Ohio St. 97 (1916). In addition, public money may be expended only to serve a public purpose. See, e.g., Kohler v. Powell, 115 Ohio St. 418 (1926); 1982 Op. Att'y Gen. No. 82-006." 1995 Op. Att'y Gen. No. 95-027. "Generally, a public purpose has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents" served by the government. The government's determination of what constitutes a public purpose is not usually overturned "except in instances where such determination is palpable and manifestly arbitrary and incorrect." State, ex rel. McClure v. Hagerman, 155 Ohio St. 320, 325 (1951).

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditures are made is strictly liable for the amount of such expenditures. Seward v. National Surety Co., 120 Ohio St. 47 (1929); Ohio Rev. Code § 9.39; State ex rel. Village of Linndale v. Masten, Ohio St. 3d 228 (1985).

In his response to the draft special audit report, Sheriff DeMastry provided this Office with an opinion dated May 7, 1997 from the Fairfield County Prosecutor's Office which provides that the County Commissioners may allocate additional monies to the FOJ fund that exceeds the amount set forth in Ohio Rev. Code Section 325.071. The opinion also states that the FOJ fund can be reimbursed by general fund monies for any expenditures by the board of commissioners at their discretion. While it is the policy of the Auditor of State's Office to audit in accordance with an opinion from an entity's statutory legal counsel, it is the policy to do so only when such opinion is based on a presentation of supportive legal research and sound legal reasoning. The May 7, 1997 opinion from the Fairfield County Prosecutor's Office and a subsequent opinion dated October 16, 1997 rendering the same advice, did not provide any legal authority to support the conclusions set forth therein. Therefore, in the absence of any supporting legal authority for its opinions, this Office respectfully disagrees with the conclusions reached by the Fairfield County Prosecutor's Office. The County was also cited for reimbursing the Sheriff's FOJ fund in excess of statutory limits in the FY 1995 audit.

Fairfield County Sheriff's Office has informal procedures regarding the use of FOJ money for drug purchases and the purchase of information from confidential informants. Procedures established by practice require that officers complete established departmental forms. These forms detail information necessary to track payments of money for information and the purchase of narcotics by undercover officers.

During the course of the special audit, we reviewed many expenditures, primarily for meals, paid for out of the FOJ fund with little or no documentation to explain how these expenditures were in "furtherance of justice" as required by Ohio Rev. Code Section 325.071. 1988 Op. Att'y Gen. No. 88-100 states that a Sheriff may not make expenditures using FOJ funds in a manner that is arbitrary or unreasonable. Therefore, in those instances where insufficient documentation existed to support that an expenditure was in the "furtherance of justice", we determined that the Sheriff's decision to spend out of his FOJ fund was arbitrary and unreasonable which resulted in a Finding for Recovery. These Findings for Recovery are detailed in

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

the section entitled "Furtherance of Justice Fund."

The following findings have resulted from the audit procedures we applied to determine whether FOJ funds were spent in accordance with Ohio Rev. Code § 325.071. The results below are cumulative as they relate to the special audit period which is January 1, 1994 through December 31, 1997.

- The following is a summary of the Findings for Recovery that were issued pursuant to Ohio Rev. Code § 117.28 as a result of public monies being illegally expended. Officers, including the Sheriff, were permitted to use FOJ monies for meals, training, travel, and to pay informants without any supporting documentation other than an entry in their FOJ log. In one case, while attending the 1994 National Sheriff's Convention in Pittsburgh, Pa., Gary DeMastry took a total of eight people (four departmental personnel, spouses, his daughter and his mother-in-law) to Morton's of Pittsburgh for dinner. The dinner charge of \$660.87 was charged on a departmentally issued American Express card and later paid with an FOJ check. See page 33 for specific details regarding this dinner charge. The table below is organized by the individual the finding is issued against, the year, and the total amount.

Summary of Findings For Recovery Related to FOJ
(All figures in each table are rounded to the nearest dollar)

NAME	1994	1995	1996	1997	TOTAL
Gary DeMastry	\$ 986	\$ 667	\$ 787	-	\$ 2,440
Dennis Carley	593	8,382	3,871	1,153	13,999
John Clark	-	15,000	16,800	1,500	33,300
David Mace	900	-	-	-	900
Jeff Burroughs	530	-	-	-	530
Joey Fuller	2,500	-	-	-	2,500
Marc Grimm	-	951	-	-	951
Michael Schorr	-	365	-	-	365
David Peck	-	4,500	-	-	4,500
Penny DeMastry	-	-	1,000	-	1,000
John Williamson	-	-	-	917	917
Scott Jones	-	-	-	3,074	3,074
Tony Storey	-	-	-	594	594
TOTAL BY YEAR	\$ 5,509	\$29,865	\$22,458	\$ 7,238	\$ 65,070

The Schedule below is a summary of the Findings that were repaid under audit. The amounts above are inclusive of the amounts repaid under audit. Some of these findings were repaid up to four years after the disbursement was made. The table is organized by the individual who repaid the finding, the amount repaid by the year the repayment related to, and a cross

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

reference to the page in the audit report where the supporting details are located.

Summary of Findings Repaid Under the Audit Related to FOJ

Name	1994	1995	1996	1997	Total Repaid	Page Number (s)
Michael Schorr	-	275	-	-	275	44
Gary DeMastry	-	-	787	-	787	56
Total Repaid	\$0	\$275	\$787	\$0	\$1,062	

2. Due to the lack of supporting documentation we have classified several disbursements as "undocumented disbursements". These disbursements were not supported by receipts, case files and/or other documents which are commonly prepared by other law enforcement agencies in Ohio and recommended by the Ohio Peace Officer's Training Academy in their training programs for law enforcement officials. While the disbursements may have been for valid "furtherance of justice" purposes, we were unable to make that determination since the disbursements did not contain adequate supporting documentation, such as receipts.

The funds were used to pay confidential informants, to purchase meals for officers, and in some cases to pay employees of the Sheriff's Office in addition to their normal salary. The Sheriff was unable to provide receipts for any of these disbursements. However, in August of 1998 the Sheriff and several of his officers provided affidavits for the disbursements noted below which stated the FOJ funds were spent for legitimate law enforcement purposes but were not able to provide any supporting documentation, such as receipts. This was the only support for the \$64,166 of disbursements noted below.

The table below is organized by the individual who was responsible for the FOJ money and was unable to provide adequate supporting documentation, the amount classified as undocumented by year, and the total amount.

Summary of Undocumented Expenditures Related to FOJ

NAME	1994	1995	1996	1997	TOTAL
Gary DeMastry	\$ 5,441	\$10,333	\$ 2,978	\$15,350	\$ 34,102
Dennis Carley	-	3,342		650	3,992
John Clark	2,200	925	1,416	-	4,541
David Mace	-	1,125	775	-	1,900
Marc Grimm	4,800	5,969	1,774	-	12,543
Michael Schorr	616	2,391	2,681	-	5,688
Ron Moore	200	-	-	-	200
Mike Norris	1,200	-	-	-	1,200
TOTAL BY YEAR	\$14,457	\$24,085	\$ 9,624	\$16,000	\$ 64,166

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

3. The following is a summary of the Findings for Adjustment that were issued as a result of public monies being expended out of the wrong fund or account. The table is organized by the fund the finding is issued against, the year, and the total amount.

Summary of Findings for Adjustment Related to FOJ

YEAR	ADJUSTMENT DUE FROM	DUE TO	AMOUNT
1994	FOJ Fund	County General Fund	679
	FOJ Fund	Training Account	444
	FOJ Fund	County General Fund	1,075
1995	FOJ Fund	County General Fund	30,000
	FOJ Fund	Transportation of Prisoner Fund	5,000
1996	FOJ Fund	County General Fund	19,315
	FOJ Fund	Transportation of Prisoner Fund	5,000
1997	Sheriff's Payroll Account	FOJ Fund	4,850
	FOJ Fund	County General Fund	23,435
	TOTAL OF ADJUSTMENTS		\$89,798

The FOJ fund was overfunded by allocations from the County General Fund in the amount of \$74,504 for the period January 1, 1994 through December 31, 1997. The Fairfield County Commissioners should utilize future FOJ allocations to reduce the \$74,504 in overfunding. Once the County General Fund receives full reimbursement, the County Commissioners should follow the guidance in Ohio Rev. Code Section 325.071 and only allocate the amount allowed by law to the Sheriff.

In addition, the Sheriff should work with the County Auditor to ensure the remaining \$15,294 in adjustments are made between the FOJ Fund, the Sheriff's Training Account, and the Sheriff's payroll account.

There is a schedule of findings at the end of each FOJ section by year with a cross reference to the applicable page(s) of the report where the details can be obtained for each individual finding. The schedules are on the following pages.

Year	Page Number (s)
1994 FOJ Schedule of Findings	34,35
1995 FOJ Schedule of Findings	45, 46
1996 FOJ Schedule of Findings	57
1997 FOJ Schedule of Findings	65

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4. Several management comments were made which are summarized below:
- a. The Sheriff should establish a written policy and procedures manual which addresses the management of confidential informants, the information the informants provide, and the cash payments made to the informants. In addition, the policy should address the selection and termination procedures related to confidential informants. As noted above, approximately \$62,000 was reportedly paid to confidential informants and the only support for these payments was an entry in an FOJ log.

We also recommend the Sheriff discuss this issue with his Peers and personnel from other agencies such as the Ohio Peace Officer Academy and officials from the Drug Enforcement Agency. Based on our interviews with officials from these agencies there are common procedures and practices that are currently in place in organizations much larger than Fairfield County. Although there are not established "standards" we were informed there are definitely "common acceptable practices" that are utilized by other agencies in the management of the confidential informant process.
 - b. The Sheriff should develop clear guidelines and procedures for the documentation of all cash transactions. Cash should not be transferred until a signed receipt is obtained. FOJ checks amounting to approximately \$25,500 were converted to cash and transferred between officers, including the Sheriff. These transfers were not supported by receipts or any other documentation; therefore, it is unknown what the funds were used for and who actually disbursed the money.
 - c. The IRS requires the issuance of Form 1099 to individuals who perform services and compensated in excess of \$600 within a calendar year. The Sheriff should account for all payments to confidential informants and issue the appropriate 1099 forms as required by the IRS.

Travel Accounts

A public body as a creature of statute may only spend funds in accordance with statutory authority. State ex. rel. Locher v. Menning, 95 Ohio St. 97 (1916). If there is any doubt as to the propriety of the expenditure, the expenditure is unallowable. Id.

The Fairfield County Employee Handbook, Revised November 13, 1991, under "Travel" in part states: Within one week of returning from a conference, association meeting, or other authorized travel, the employee who has made the trip will file a report with the appointing authority. This report must describe the name, sponsoring agency, and location of the conference, meeting, seminar, or location of travel and the specific benefits to the County as a result of attendance.

The Fairfield County Employee Handbook, Revised November 13, 1991, under "Reimbursable Expenses" in part states: Unless the Appointing Authority otherwise approves, Out -of -County travel will be reimbursed as follows:

Breakfast	Actual expense but not to exceed \$8.00 per meal.
Lunch	Actual expense but not to exceed \$10.00 per meal.
Dinner	Actual expense but not to exceed \$20.00 per meal.

This schedule of reimbursement is not to be considered an allowance: authorized travel must be

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

carried out by an employee at the least possible cost. Reimbursement shall not be allowed to a County employee for travel to and from his or her residence to work.

Meals taken by County Officials or County employees in or outside of Fairfield County shall be reimbursed by the County in the event that County business is conducted or discussed before, during, or after the meal, and in the case of reimbursement to employees, said reimbursement is approved in writing by the employee's appointing authority.

Association meetings and conventions within Fairfield County must be approved in the same manner as those taking place outside of the County; in such cases the schedule of reimbursement for actual expenses applies.

The Fairfield County Employee Handbook for the period 11/13/91 to 12/31/96 does not have a policy regarding the purchase of alcoholic beverages.

The Fairfield County Personnel Policy Manual, issued January 1997, states that meal costs exceeding current limits "will be reimbursed if the meal is an integral part of a meeting or conference. A certificate of attendance will be issued by the appropriate authority and shall be attached to the employee's claim for reimbursement. Receipts must be attached to the expense report including parking fees in excess of one dollar. Personal expenses incurred in traveling are not reimbursable, including but not limited to: personal telephone calls, laundry, entertainment and alcoholic beverages."

Findings for Recovery were based on allowing the benefit of dinner meals for the most expensive meals claimed on any day. If two meals were claimed on one day, lunch meal credits were given for the second most expensive meals claimed. If three meals were purchased on any one day, the least expensive meals claimed were considered to be breakfast meals. In situations where submitted receipts did not allow for meal determination we totaled the daily meal expenditures, applied the maximum county allowance of \$38/day, and held the remainder as findings. In situations where Sheriff DeMastry was present we allowed expenditures in excess of the established meal policy as we considered those expenditures to be approved by the appointing authority in accordance with the County policy.

The following issues were disclosed as a result of the audit procedures we applied to determine whether travel funds were spent in accordance with County policy. The results below are cumulative as they relate to the special audit period which is January 1, 1994 through December 31, 1997.

1. The following is a summary of the Findings for Recovery that were issued pursuant to Ohio Rev. Code Section 117.28 as a result of public monies being illegally expended. Officers were permitted to take family members on business trips and often times the meal and lodging expenses incurred by these individuals were paid for with public money. In one case, the Sheriff issued an FOJ check to pay \$150 for NSA Golf Tournament tickets and \$120 and \$245 in registration fees for spouses and his Mother in law. See page 77 for specific details regarding this dinner charge. In addition, Penny DeMastry was permitted to attend these conferences without taking any vacation time. She was paid her regular salary while traveling with her husband. The table is organized by the individual the finding is issued against, the year, and the total amount.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Summary of Findings for Recovery Related to Travel

Name	1994	1995	1996	1997	TOTAL
Gary DeMastry	\$ 1,074	\$ 2,570	\$ 172	-	\$ 3,816
Mark Grimm	97	638	435	-	1,170
Michael Schorr	58	-	-	-	58
Penny DeMastry	437	562	491	-	1,490
Mel Meloy	-	156	265	201	622
TOTAL BY YEAR	\$ 1,666	\$ 3,926	\$ 1,363	\$ 201	\$ 7,156

The Schedule below is a summary of the Findings that were repaid under audit. Some of these findings were repaid up to four years after the disbursement was made. The table is organized by the individual who repaid the finding, the amount repaid by the year the repayment related to, and a cross reference to the page in the audit report where the supporting details are located.

Summary of Findings Repaid Under the Audit Related to Travel

Name	1994	1995	1996	1997	Total Repaid	Page Number (s)
Gary DeMastry	361	1,477	52	-	1,890	73, 79, 84
Marc Grimm	301	68	150	-	519	73, 79, 84
Michael Schorr	295	-	-	-	295	73
Total Repaid	\$957	\$1,545	\$202	\$0	\$2,704	

There is a schedule of findings at the end of each Travel section by year with a cross reference to the applicable page(s) of the report where the details can be obtained for each individual finding. The schedules are on the following pages.

Year	Page Number (s)
1994 Travel Schedule of Findings	73
1995 Travel Schedule of Findings	80
1996 Travel Schedule of Findings	84
1997 Travel Schedule of Findings	85

2. Several management comments related to the management of travel were made which are summarized below:
 - a. We recommend the Sheriff and his employees follow the County Travel Policy. If family members are permitted to accompany the officer to the training session all costs

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

incurred for the family member should be considered a personal expense that is not subject to reimbursement by the County. The Sheriff and the County Auditor should scrutinize all travel reimbursement requests prior to payment. If the meal and lodging limits are exceeded or if personal expenses are included the reimbursement should not be made.

- b. We recommend travel and lodging expenses related to training are accounted for in the Training Account. The purpose of the account and the related appropriation is to provide accountability of all public monies expended for training purposes. If the meal and lodging limits are exceeded or if personal expenses are included the reimbursement should not be made.
- c. We recommend expense reports be prepared by the individual who traveled. All expense reports should be supported by all the related detailed receipts (hand written "tear-off" receipts should not be allowed), signed off on by the individual who traveled, and reviewed and approved via signature of a supervisor within the Sheriff's office. The preparation of the reports and reviews should be conducted in a timely manner prior to the submission of the expense report to the County Auditor.

Training Accounts

The applicable authority for the use of training funds is listed above under the title "Travel Accounts".

The following findings were made as a result of the audit procedures we applied to determine whether travel funds were spent in accordance with County policy. The results below are cumulative as they relate to the special audit period which is January 1, 1994 through December 31, 1997.

1. The following is a summary of the Findings for Recovery that were issued pursuant to Ohio Rev. Code Section 117.28 as a result of public monies being illegally expended. Officers were permitted to take family members on business trips related to training and often times the meal and lodging expenses incurred by these individuals were paid for with public money. In one case, the Sheriff, Scott Jones, and their spouses stayed in Florida for a week when the conference only lasted two days. See pages 101-104 for specific details regarding this trip. The table is organized by the individual the finding is issued against, the year, and the total amount.

Summary of Findings for Recovery Related to Training

Name	1994	1995	1996	1997	TOTAL
Dennis Carley	116	-	-	-	116
Gary DeMastry	176	-	914	230	1,320
Marc Grimm	188	164	-	-	352
Robert Lowry	92	-	-	-	92
Robert Elam	1,000	-	-	-	1,000
Michael Schorr	222	-	-	166	388
John Clark	-	244	-	-	244

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Scott Jones	-	-	74	-	74
Penny DeMastry	-	-	614	-	614
TOTAL BY YEAR	1,794	408	1,602	396	4,200

The Schedule below is a summary of the Findings that were repaid under audit. Some of these findings were repaid up to four years after the disbursement was made. The table is organized by the individual who repaid the finding, the amount repaid by the year the repayment related to, and a cross reference to the page in the audit report where the supporting details are located.

Summary of Findings Repaid Under the Audit Related to Travel

Name	1994	1995	1996	1997	Total Repaid	Page Number (s)
Gary DeMastry	802	-	648	-	1,450	93,106
Marc Grimm	792	-	-	-	792	93
Michael Schorr	-	-	-	141	141	109
Total Repaid	1,594	0	648	141	2,383	

There is a schedule of findings at the end of each Training section by year with a cross reference to the applicable page(s) of the report where the details can be obtained for each individual finding. The schedules are on the following pages.

Year	Page Number (s)
1994 Training Schedule of Findings	98
1995 Training Schedule of Findings	101
1996 Training Schedule of Findings	106
1997 Training Schedule of Findings	109, 110

2. The following is a summary of the Findings for Adjustment that were issued as a result of public monies being expended out of the wrong fund or account. The table is organized by the fund/account the finding is issued against, the year, and the total amount.

YEAR	ADJUSTMENT DUE FROM	DUE TO	AMOUNT
1996	Training Account	FOJ Fund	52
1997	Training Account	FOJ Fund	300
	TOTAL OF ADJUSTMENTS		\$352

3. The management comments noted above within the "Travel Section" are all applicable to this Section.

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Transportation of Prisoners

Ohio Rev. Code § 325.07 in part states the board of county commissioners shall make allowances monthly to each sheriff for his actual and necessary expenses incurred and expended in pursuing within or without the state or transporting persons accused or convicted of crimes and offenses, for any expense incurred in conveying and transferring persons to or from any state hospital for the mentally ill, any institution for the mentally retarded, any institution operated by the youth commission, children's homes, county homes, and all similar institutions, and for all expenses of maintaining transportation facilities necessary to the proper administration of the duties of his office.

Each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board.

The board may authorize, as an advancement to the sheriff, a sum not exceeding fifty per cent of his annual salary, from appropriations made to him by the board for pursuing prisoners within or without the state or for transporting the prisoners to penal institutions.

In addition, the Sheriff and his employees must follow the same County Policy noted above titled "Reimbursable Expenses" when transporting prisoners.

The following findings were made as a result of the audit procedures we applied to determine whether transportation of prisoner funds were spent in accordance with County policy. The results below are cumulative as they relate to the special audit period which is January 1, 1994 through December 31, 1997.

1. The following is a summary of the Findings for Recovery that were issued pursuant to Ohio Rev. Code Section 117.28 as a result of public monies being illegally expended. In one case, Sheriff DeMastry took seven days, October 17, 1994 through October 23, 1994 to transport a prisoner from the Port St. Lucie Police Department, Port St. Lucie, Florida. However, the information provided for this transportation was insufficient to support the necessity of the first five days of the transport. See pages 115-117 for specific details regarding this dinner charge. The table is organized by the individual the finding is issued against, the year, and the total amount.

Summary of Findings for Recovery Related to Transportation of Prisoners

Name	1994	1995	1996	1997	TOTAL
David Mace	\$ 1,000	\$ 141	-	-	\$ 1,141
Dennis Carley	468*	56*	-	-	524
Gary DeMastry	468*	-	-	-	468
Michael Schorr	-	56*	-	-	56
John Baumgardt	-	-	-	54*	54
Nadean Baumgardt	-	-	-	54*	54
TOTAL BY YEAR	\$1,936	\$253	\$0	\$108	\$2,297

* Finding was halved due to documentation being insufficient to detail individual findings

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

The following is a summary of Findings for Adjustment that were issued as a result of public monies being expended out of the wrong fund or account. The table is organized by the fund/account the finding is issued against, the year, and the total amount.

YEAR	ADJUSTMENT DUE FROM	DUE TO	AMOUNT
1995	General Fund	TOP Fund	318
1996	General Fund	TOP Fund	210
	TOTAL OF ADJUSTMENTS		528

There is a schedule of findings at the end of each TOP section by year with a cross reference to the applicable page(s) of the report where the details can be obtained for each individual finding. The schedules are on the following pages.

Year	Page Number (s)
1994 TOP Schedule of Findings	118
1995 TOP Schedule of Findings	121
1996 TOP Schedule of Findings	121
1997 TOP Schedule of Findings	123

- There were several management comments issued related to the administration of the Transportation of Prisoners. Based on the analysis performed by our office, the Sheriff could have saved approximately \$40,000, excluding salaries, over the Period if he would have utilized a professional prisoner transport company. The detailed management comments begin on page 117.

Sheriff Eyes and Ears

The Fairfield County Sheriff's Eyes and Ears Inc., was registered as a charitable/nonprofit organization, 501(C) (3), with the Secretary of State's Office and was incorporated on April 13, 1993. The specific purpose for which the corporation was formed is to promote the reporting of suspicious activities through the establishment and maintenance of a crime reporting program to be used by the general public when they suspect illegal activity. According to the Articles of Incorporation filed with the Secretary of State's Office on April 13, 1993, the original trustees for the corporation are Sheriff Gary DeMastry, Leo DeMastry, (father of Gary DeMastry) Paul J. Dunphy and Robert Lowry (a former Major with Fairfield County Sheriff's Office).

In 1995, 1996 and 1997, the Millersport Lions Club deposited with the Sheriff's Eyes & Ears Fund, Inc., \$17,209.50, \$18,600.00 and \$17,880.50, respectively, for the Sheriff's Office to provide security at the Sweet Corn Festivals in those years. A county sheriff is not permitted to contract with a private entity to provide security services to that entity. 1989 Op. Att'y Gen. No. 89-074 (interpreting Ohio Rev. Code § 9.20). Furthermore, a county sheriff is not permitted to accept any donation, gift, bequest, devise or contribution for the purposes of defraying the cost of providing security services to a private entity. Only the county commissioners can accept a donation, gift, bequest, devise or contribution intended to benefit the county or one of its officers. Id.

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The Sheriff's Eyes & Ears Fund, Inc., was incorporated in 1993 by Sheriff DeMastry and its trustees were Sheriff DeMastry, Leo DeMastry (the Sheriff's father), Paul J. Dunphy and Robert Lowry, then a Major in the Fairfield County Sheriff's Department. Thus, Sheriff DeMastry clearly controlled the Fund because of the three trustees other than himself, he was very closely related to one and commanded the other. For these reasons, and because the Sheriff's Office was intended to be the beneficiary of the Fund, we regarded the Sheriff's Eyes & Ears Fund, Inc., and Sheriff DeMastry as being one and the same.

"Public money" as defined by Ohio Rev. Code § 117.01(C) "means any money received, collected by, or due a public official under color of office, as well as any money collected by any individual on behalf of a public office or as a purported representative or agent of the public office." Under this definition, and given the composition of the trustees of the Sheriff's Eyes & Ears Fund, Inc., and given that it can easily be considered to be a "purported representative" of the Sheriff's Office, we concluded that the Millersport Lions Club's payments to the Fund were "public money." As such, the Lions Club's payments to the Fund, and the Fund's failure to turn those payments over to the County Commissioners for deposit into the County's General Fund, violated Ohio Rev. Code § 9.20 as interpreted by 1989 Op. Att'y Gen. No. 89-074.

In accordance with the foregoing facts, and pursuant to the 1989 Op. Att'y Gen. No. 89-074, a Finding for Recovery in favor of the Fairfield County General Fund in the total amount of \$53,690 for the public monies unlawfully received by the Sheriff Eyes and Ears Inc., was issued against the Trustees of the Sheriff Eyes and Ears Inc.

Basic Peace Officer's Academy

A public officer takes his office cum onere, and so long as he retains it he undertakes to perform its duties for the compensation fixed, whether such duties are increased or diminished during his term of office. The State, ex. Rel Mikus v. Roberts, 15 Ohio St. 2d 253 (1968). In the absence of express statutory provision therefor, no compensation, in addition to his fixed statutory salary, may be paid to a county official, even when the county commissioners require him to provide additional duties. Id.

The following issues were disclosed as a result of the audit procedures we applied to determine whether the Sheriff can be legally compensated in addition to his regular salary for instructing at the academy.

1. We determined that Fairfield County Sheriff's Academy is a collaboration between Ohio University and the Fairfield County Sheriff's Office. The academy is operated by the Fairfield County Sheriff's Office with the exception of several administrative functions performed by Ohio University. These functions include, but are not limited to veterans benefits, contractual agreements between instructors and Ohio University, and instructor's payroll.
2. The Ohio Peace Officers Training Council requires all persons teaching in any council approved basic training academy to be a state-certified instructor. After Gary DeMastry's state certification expired on March 6, 1995, he continued to instruct several courses in the 1995 and 1996 Fairfield County Sheriff's Office Academy. As a result, the credits earned by officers who attended classes instructed by Gary DeMastry may be considered invalid and the officers may have to retake the applicable courses.
3. The expired status of Sheriff DeMastry's teaching certification was re-confirmed with the Ohio Peace Officer's Training Council and verified in an interoffice memorandum dated April 6, 1999, from Vernoh C. Chenevey, Executive Director of the OPOTC.

The matter will be referred to the Ohio Attorney General's Office for appropriate action.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Relevant Individuals

Sheriff Gary K. DeMastry

Appointed in 1993 to fill the unexpired term of James Peck. Sheriff DeMastry was elected in 1996 to a 4 year term as Sheriff. Served as Chief Deputy under James Peck beginning in 1981. Completed mandatory Sheriff's Basic Training School at the Ohio Peace Officer's Training Academy in 1993.

Penny M. DeMastry

Joined the office in March, 1989. Is a civilian employee assigned to Fiscal Services. Wife of Sheriff Gary K. DeMastry.

Major Robert E. Lowery

Began with the Fairfield County Sheriff's Office in July, 1971. Served one day short of 26 years. Left the sheriff's office at the rank of Major. Last responsibilities included the operation of the Detective Bureau.

Major Marc R. Grimm

Began employment with the Fairfield County Sheriff's Office in July, 1980. Left the sheriff's office in 1998 and is presently employed with the Fairfield County Engineer's Office. Over the course of 18 years Major Grimm had command responsibilities over the office's public relations programs, Community Policing, DARE, and Commander of the Sheriff's Emergency Response Team (SERT).

Bethany A. Grimm

Joined the office in January, 1997. Is a civilian employee assigned to Fiscal Services. Wife of former Major Marc R. Grimm.

Major Michael P. Schorr

Began employment with the Fairfield County Sheriff's Office in March, 1976. Currently holds the rank of Major and is in charge of Jail Operations and also has oversight responsibilities of investigations. Past assignments include command of the Narcotics Division.

Captain Dennis S. Carley

Most recently re-joined the sheriff's office in June, 1993. Had served with the department previously, leaving to accept a chief deputy position with the Perry County Sheriff's Office under Sheriff Dan Dixon. Currently holds the rank of Captain and is in charge of the day to day operations of the Detective Bureau and Narcotics Division.

Lt. John D. Clark

Served with the sheriff's office as a special deputy from 1985 to 1994 when he was hired full-time. Left the department in early 1997 to pursue other opportunities but returned in June of 1998. Currently assigned to Community Policing within the Community Services Division. Past assignments include special projects and drug enforcement assignments assisting Captain Dennis Carley within the Narcotics Division in the gathering of information.

Sergeant David E. Peck

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Joined the department in March, 1991. Past assignments have included jail duty, radio room, K-9 Unit, Narcotics Division, and Patrol Division. Resigned from the department in May, 1997 and was re-hired in August, 1997. David Peck was promoted to Sergeant in June, 1998 and re-assigned to the Jail Division.

Detective Dennis R. Schrader

Joined the department in June of 1994. Worked in the Narcotics Division first as an undercover officer and then as a detective. Also worked assignment in the Jail Division. Resigned from the department in 1997.

Detective Tony Storey

Worked as a Special Deputy assigned to Narcotics Division in 1995 and 1996, after graduating from the Fairfield County Sheriff's Office's Academy in March of 1995. Hired full-time in Feb. 1996 and assigned to the Minimum Security Misdemeanor Jail (MSMJ). Was re-assigned to the Narcotics Division from May 1996-August, 1997. In August, 1997 was assigned to the Jail Division. Resigned in December, 1997.

Chaplain Mark K. Rowlands

Joined the department as a reserve deputy in 1991 serving as chaplain. Went through the Fairfield County Sheriff's Office Academy in 1993. Currently serves in a part-time capacity holding the rank of Captain. Captain Rowlands oversees the Community Policing section with the Community Services Division, all auxiliary deputy sheriff's, sits on the office's hiring board, and also performs several public relations functions.

Millard "Mel" J. Meloy

Joined the department in 1989. Serves as a civilian radio dispatcher. Currently serves as a Communications Division supervisor.

Fairfield County Sheriff's Office Forms

The Fairfield County Sheriff's Office currently does not have a written policy covering narcotics activities. The narcotics forms detailed below were found within existing files. During interviews with present and former personnel involved in narcotics activities we determined that while the following forms exist, a cohesive office policy regarding form usage did not exist. Detectives and officers performing undercover narcotics activities were required to utilize these forms, however upper ranking departmental personnel were not.

Narcotics Division Informant Payment Receipt

This form is utilized to record payments made to informants and contains fields requiring additional information to be added by the officer. The form requires the date of the payment, followed by a statement "The following was paid to the undersigned for services rendered to the Fairfield County Sheriff's Office for:" The form asks for the Services Performed, Case Number, Amount Paid which should be written out long hand followed by a block for a numeral amount, who the payment was received by including the day, month and year, followed by a "Note" section for additional comments.

The form requires the person receiving the money to sign, and has three lines for witnesses and the Agent in Charge signatures.

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Narcotics Division Drug Purchase Record

This form closely follows the format of the Informant Payment Receipt in over all appearance. This form has a date line followed by the statement "The following was paid for the purchase of:" This is followed by lines for listing the type of drug, case number, amount paid both in long hand and numerically expressed. There is also a "Note" area for additional text. The form concludes with lines for witnesses and the Agent in Charge signatures.

Narcotic Bureau Suspect Information Form

This form is utilized to record information concerning persons who are suspected of criminal activity. The form begins with a file number line, followed in sequence by lines for suspect name, aka, address, city, sex, race, ssn, age, dob, hgt, wgt, hair, eyes, glasses, tatoos/scars, phone, vehicle #1, secondary vehicles, employment, phone, associates with lines for text. There is an Activity section followed by areas for recording of Hangouts, Criminal History: BCI, FBI, FCSO, Comments, Received By, Date, Source, Source Reliability: Reliable, Doubtful, Unknown. The form concludes with areas of Forwarded To: Agency, Date, By.

Narcotics Division Agent Expense Sheet

This form is utilized by detectives and undercover officer to record all money received and expenditures made. The form is set up headings for Date, Case Number, Description, Amount and Balance. The heading is followed by 28 lines for entering data under these headings. This form has a footer identification number as Form A-0053/2-93. The officer records payments he receives and denotes all disbursements made on this form. Referred to in report as Agent Expense Sheet.

Narcotics Division Confidential Source Record

This form is similar to the Suspect Information Form . It contains fields for the documentation of information on persons working as confidential informants (CI). According to departmental sources the information on this form is used to establish where the CI lives and works and to detail phone numbers for contact purposes. Referred to in the report as Confidential Source Record.

Confidential Source Code of Conduct Form

This form outlines the conduct the confidential informant (CI) must maintain while working with the Fairfield County Sheriff's Office. It requires the CI to acknowledge the form with a date and signature. The form specifically advises CI's they are NOT police officers. It also details they are not permitted to carry a firearm, sell or deliver any controlled substance, entrap people and generally they are not to engage in any illegal or improper conduct as long as they are functioning as a CI for the sheriff's office. Referred to in report as Code of Conduct Form.

Permission to Intercept Oral Communications Form Consent to Wear Concealed Transmitter

These forms also require the CI to date and sign if they agree. This form is utilized when the CI is being asked to wear a wire or other device designed to record or electronically relay conversations. Referred to in the report by actual form name.

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Simulated Arrest Release Form

This form requires the signature of the CI and spells out that by signing the form the CI understands that in certain circumstances arrests will be carried out and the CI may be arrested in the sweep to protect the CI. The form has a hold harmless agreement the CI understands their name may be released to the news media. Referred to in the report by the actual form name.

Signed Agreement Form

This is a form that also requires the CI to sign and agree to the terms and conditions of the agreement. Most of this form is a boilerplate agreement form outlining what is acceptable and not acceptable. Within the FCSO form paragraphs 2 and 6 are unique. Paragraph 2 details what the CI could be charged with as a result of their arrest. Paragraph 6 outlines what the person must do to gain a recommendation for a reduced sentence and etc. The content of one forms agreement stated "agrees to make at least 2 felony drug buys, excluding marijuana buys of less than 1,000 grams, at the direction of Detective ABC, from at least three separate persons prior to 00/00/98 at 11:59 p.m." This form also details what the sheriff's office will recommend to the prosecutor with regard to charges if the person completes the required buys. Referred to in the report as Signed Agreement form.

Monthly FOJ Expenditure Summary

This form was generated in an attempt to provide AOS personnel with an easier understanding of Furtherance of Justice account expenditures by individual officers. The heading for this form is "Monthly Expenditures." The remainder of the paper is arranged in a modified spreadsheet format with three headings "DATE", "EXPLANATION OF EXPENSE", and "TOTAL SPENT." In the bottom right hand corner of each page is an area for "PAGE TOTAL". This form was not completed by individual officers but compiled by Penny DeMastry from receipts and "other slips of paper" officers using FOJ funds provided to her. FOJ Expenditure Logs were not maintained by upper ranking officers. The Monthly Expenditure Sheets were generated after the Special Audit had commenced. This form is referred to in the report as the Monthly FOJ Expenditure Summary.

FOJ Checking Account Summary

This form was also prepared specifically to assist AOS personnel in the special audit and details each FOJ check by number, the amount the check was written for, to whom the check was written, and a general description of the purpose the check was written. This form is referred to in the report as the FOJ Checking Account Summary.

Furtherance of Justice Expenditure Log

This form was generated by and utilized exclusively by Dennis Carley. The sheet provides the date confidential FOJ checks were received, the specific check number, the amount of the check and a running balance of FOJ funds in his control. The form also contains entries where FOJ funds were distributed to other departmental personnel, informants, and meal expenses, training expenses, and informant expenses. The form is referred to as the FOJ Expenditure Log in the report.

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Other Information

Some of the transactions that were reviewed during this audit period were accounted for in "segregated accounts". A segregated account is outside of the County Treasury and are subject to departmental control. In other words, the disbursements and documentation is the responsibility of the elected official charged with custody of the segregated accounts. Examples of the County Sheriff segregated accounts include the Furtherance of Justice Fund (FOJ), Law Enforcement Trust Fund, and the Transportation of Prisoners Fund. Activity within these segregated accounts is managed at the departmental level by the Sheriff. However, the remaining transactions are subject to the County Policies and Procedures. Generally speaking, the County Auditor issues warrants (or checks) drawn against funds held within the County Treasury. These County Auditor warrants or checks are written once the department head or elected official has approved the expenditures and one the Board of Commissioners have given subsequent authorization.

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ISSUE 1 FURTHERANCE OF JUSTICE FUND

Objective

Review available documentation for the audit period and conduct interviews to determine whether Furtherance of Justice Funds (FOJ) were spent in accordance with Ohio Rev. Code § 325.071.

Procedures

1. We reviewed selected expenditures and receipts recorded in the FOJ account for the period January 1, 1994 through December 31, 1997 to determine whether the funds paid into this account were in compliance with Ohio Rev. Code provisions and to determine whether the expenditures were for the furtherance of justice.
2. We subpoenaed and reviewed the Fairfield County Sheriff's Office American Express accounts, for the audit period, to determine whether the expenditures were not arbitrary or unreasonable.
3. We obtained, through subpoena and official request, detailed receipt information from selected vendors and service providers, to aid in making the determination if the disbursements were not arbitrary or unreasonable.
4. We examined selected receipts for purchases made with FOJ funds and reimbursed by the County Auditor to determine whether reimbursement was for purchases that should have been made with County funds instead of FOJ funds.
5. We interviewed current and former employees of the Fairfield County Sheriff's Office who were assigned FOJ funds to determine their knowledge of expenditure documentation.
6. We reviewed selected confidential documentation to determine the method of recording and reconciling payments to confidential informants.
7. We interviewed Drug Enforcement Administration personnel to document federal guidelines regarding the control and management of confidential informants.
8. We interviewed narcotic officers of other departments and certified narcotics training officers concerning accepted and recommended practices regarding the control and management of confidential informants.
9. We obtained training manual information from the Ohio Peace Officer's Training Academy utilized to conduct training in Basic Narcotics Investigations and Dealing with Confidential Informants and Undercover Operatives, for purposes of documenting recommended practices concerning the management of confidential informants.
10. We attended Confidential Informant Management training sponsored by the Public Agency Training Council and conducted by former Drug Enforcement Agency personnel, to obtain further information on recommended law enforcement procedures and practices regarding the use of confidential informants.

Detailed Results of 1994 FOJ Checks

The Fairfield County Sheriff's salary in 1994 was \$41,369. Per Ohio Rev. Code § 325.071, the sheriff is to receive 50% of his annual salary to provide for expenses the sheriff incurs in the performance of his official duties and in the furtherance of justice. This allocation of money is

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referred to as the Furtherance of Justice Fund or FOJ Fund. Applying the statute language, the authorized FOJ allocation for Fairfield County in 1994 was \$20,684.50.

Throughout 1994, Gary DeMastry improperly requested reimbursements from the County Auditor's office totaling \$2,694.37. The requested reimbursements were made up of funds drawn on other accounts as follows: Supplies (303) \$613.95; Contract Services (313) \$1,132.14; Training School (324) \$948.28. Although the original purchases were inappropriately charged to the FOJ fund, the FOJ fund was made whole when it was reimbursed by funds noted above. Therefore, a Finding for Adjustment is not necessary.

Additionally there were deposits of \$1,130.61 not arising from reimbursements from the County Auditor. The \$1,130.61 deposit is composed of a \$55.86 deposit of money returned from an advance given for training, and another deposit of \$1,074.75. We were not able to determine the source of the last deposit. There are no provisions within Ohio Rev. Code § 325.071 allowing for additional allocations to the FOJ Fund.

Therefore, a Finding for Adjustment is hereby issued against the FOJ Fund in favor of the County General Fund in the amount of \$1,074.75.

The FOJ account is also regarded as a non-reimbursable account. Our review indicates that the manner in which the Fairfield County Sheriff utilized the FOJ account circumvented the established procurement procedures for Fairfield County.

To trace the documentation of all Furtherance of Justice expenditures, spreadsheets were prepared for each year. These spreadsheets contained a list of each specific check written within each year. The spreadsheets also listed background information for each expenditure along with whatever supporting documentation was found. The following list details specific checks or groups of checks that presented documentation problems.

1.	FOJ Check #161	01/26/94	\$1,000
	FOJ Check #176	03/28/94	1,500
	FOJ Check #190	06/10/94	1,300
	FOJ Check #197	06/30/94	<u>1,000</u>
	TOTAL		\$4,800

This series of checks were written to Marc Grimm, who converted them to cash. According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, all checks were for "confidential" purposes.

We also examined Marc Grimm's Monthly FOJ Expenditure Summary Sheets. These monthly expenditure sheets were prepared by Penny DeMastry from receipts and other explanatory information officers forwarded to her. We were advised by Mrs. DeMastry that the typed summary sheets were prepared from handwritten sheets that had been prepared by officers after the special audit had started in 1997. According to Mrs. DeMastry, the Sheriff directed all personnel to prepare the summary sheets. The sheets were forwarded to Mrs. DeMastry, who typed them so "the entries would be less confusing." During the course of the special audit, numerous requests were made to review the original handwritten logs and receipts. On at least two occasions, we were advised by Mrs. DeMastry that she would compile the original information upon which the Monthly FOJ Expenditure Summary sheets were based. In early May 1998, we were advised that the original handwritten sheets had been returned to Gary DeMastry and that he had disposed of them.

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This account was contradicted by sworn statements made by various officers. Marc Grimm advised that he routinely submitted receipts to Mrs. DeMastry but did not prepare any handwritten summary sheet on expenditures. Michael Schorr advised that he also forwarded receipts to Penny DeMastry but claimed he was familiar with the Monthly FOJ Expenditure Summary sheets because, when completed, Mrs. DeMastry would forward them to him to check the accuracy of the information listed.

According to the Monthly FOJ Expenditure Summary sheets provided, the amount of FOJ checks Marc Grimm received totaled \$4,800. Of this amount, \$2,135 was spent on meals. The documentation for these meals consists solely of the entries contained on the monthly FOJ expenditure summary sheets. There are no receipts or any other details to explain what business purpose the meals served, however, we were able to determine that for the majority of dates listed, Marc Grimm was not on travel status. On August 12, 1998, almost four years after the expenditures were made, Marc Grimm executed numerous sworn affidavits that the money spent on meals, totaling \$2,135, was spent for legitimate law enforcement purposes. These monies will be classified as Undocumented Expenditures.

Additionally, \$2,665 was spent on the purchase of information from confidential informants. The money spent in this manner is identified within the FOJ summary sheets as 94-MG-I. Marc Grimm advised the 94-MG-I listing was not his designation and assumed it was something Mrs. DeMastry had devised to group all the payments he made to informants.

Despite the office having Narcotics Division Informant Payment Receipt forms upon which confidential informant payments are to be listed, signed for and witnessed, Marc Grimm did not utilize them for any of the \$2,665 cash payments to informants. Therefore, no documentation exists for the money expended in 94-MG-I. On August 12, 1998, several years after the expenditures were made, Marc Grimm executed affidavits swearing that the separate payments, comprising \$2,665, were made for legitimate law enforcement purposes. Based on these affidavits, the \$2665 amount will be categorized as an Undocumented Expenditure.

2.	FOJ Check #163	01/26/94	\$1,000
	FOJ Check #165	01/29/94	2,500
	FOJ Check #168	02/17/94	1,500
	FOJ Check #175	04/14/94	500
	FOJ Check #187	05/20/94	1,000
	FOJ Check #189	06/10/94	400
	FOJ Check #191	06/24/94	500
	TOTAL		<u>\$7,400</u>

According to the 1994 Checking Account Summary sheet prepared by the Fairfield County Sheriff's Office, this series of checks was issued to Dennis Carley and classified as "confidential." Due to the manner in which funds from confidential FOJ checks were distributed, the total amount listed on each check that Dennis Carley received was not disbursed to a single person.

The total amount of confidential FOJ checks written to Dennis Carley in 1994 was \$7,400. We performed a review of Dennis Carley's 1994 FOJ Expenditure Log which showed \$5,900 was given to Gary DeMastry and \$900 was given to Detective Joey Fuller. There were also three entries indicating payments to informants, 05-03-94 \$200; 06/24/94 \$220; 07/08/94 \$165, totaling \$585. Since no supporting documentation such as case numbers, confidential informant identities, or informant payment receipts signed by informants, were submitted to explain how the FOJ monies were utilized, the \$585 represents a Finding for Recovery against Dennis

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Carley. There was also a single entry for a meal expense in the amount of \$8.16 with no detailed receipt supporting this expense. The \$8.16 also represents a Finding for Recovery against Dennis Carley.

A review of Dennis Carley's 1993 Agent Expense Sheet shows an ending balance of \$671.90 on 12/27/93. On 12/30/93, Detectives Dennis Schrader and Joey Fuller transferred \$48.52 and \$281.59, respectively, back to Dennis Carley. Dennis Carley acknowledged receipt of these funds on his 1993 Agent Expense Sheet. This raised his ending balance to \$1,002.01. The final entry on his Agent Expense Sheet contained a notation that the ending balance was being transferred to Dennis Carley's 1994 "sheet". A review of his 1994 Expenditure Log did not contain any entry showing the \$1,002.01. A review of Detectives Schrader and Fuller's Agent Expense Sheets for 1994, indicate the same amounts returned to Dennis Carley were paid back out. The ending balance on Dennis Carley's 1994 Expenditure Log was listed as \$6.84. Due to the fact that he did not list the \$671.90 brought forward from his 1993 funds, the correct ending balance should have been listed as \$678.74 (the combination of \$6.84 and \$671.90). The \$678.74 constitutes a Finding for Adjustment against the FOJ Fund in favor of the General Fund.

A review of Detective Joey Fuller's Agent Expense Sheet verified that he received \$900 from Dennis Carley. Detective Fuller's expense sheet was also accompanied by meal receipts and properly executed and detailed drug purchase records and informant payment receipts.

The only documentation presented to detail how the \$5,900 Gary DeMastry received was spent, were the Monthly FOJ Expenditure Summaries. We received the monthly summaries for 1994, 1995 and 1996 on March 10, 1997. The summaries were prepared by Penny DeMastry. Upon initial review of the 1994 summary, we noted that \$2,201.43 had been spent on various meals. The documentation for these meals consists solely of the entries contained on the Monthly FOJ Expenditure Summary sheets. There are no receipts or any information detailing what business purpose the meals served. However, on August 11, 1998, approximately four years after the expenditures were made, Gary DeMastry executed 102 affidavits, swearing that the \$2,090.57 was spent on legitimate law enforcement purposes including meals. These monies will be classified as Undocumented Expenditures. The remaining \$110.86 in meal expenditures made during November and December of 1994 were not supported by any sworn affidavits or detailed receipts. The \$110.86 constitutes a Finding for Recovery.

The Monthly FOJ Expenditure Summary for Gary DeMastry also detailed \$4,225 being paid to unknown informants without any case numbers, informant identities or signed informant payment receipts. However, on August 11, 1998, approximately four years after the expenditures were made, Gary DeMastry executed 32 affidavits, swearing that \$3,350, in cash, was paid to informants for confidential narcotics information. These monies will be classified as Undocumented Expenditures. The remaining \$875 in informant payments made during November and December of 1994 were not supported by documentation or Affidavits. Therefore a Finding for Recovery will be issued for the \$875 amount against Gary DeMastry.

We conducted a limited review of narcotics intelligence files. We found some documentation corresponding to entries on Gary DeMastry's 1994 Monthly FOJ Expenditure Summaries. The information that was located consisted of partially filled out Fairfield County Sheriff's Office Narcotics Bureau Suspect Information sheets. These sheets were filled out by Dennis Carley at the request of Gary DeMastry. The limited information contained on the form listed the suspect's name, and a very brief and undetailed activity statement. The bottom of the form listed the Sheriff as the source of the information or the information came from a "Sheriff's CI." The form contained no information that would allow departmental personnel to identify the confidential informant such as an identity number. The form included dates but Dennis Carley admitted the

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dates were entered at his discretion sometime after the Sheriff instructed him to complete the forms. The forms reviewed were not complete and did not contain any intelligence information that would assist other officers. Based on our discussion with various law enforcement agencies and a review of information contained in training materials from the Ohio Peace Officer's Training Academy and other law enforcement training agencies, the type of documentation found did not meet recommended practices for the documentation of payments to informants.

On January 8, 1994, Gary DeMastry's Monthly FOJ Expenditure Summary listed a \$100 payment to an unknown informant for narcotics information. We reviewed the corresponding Narcotics Intelligence File (93-N-2157) and found nothing within the file that indicated any involvement by Gary DeMastry.

We reviewed the Narcotics intelligence file relating to the January 17, 1994 entry on Gary DeMastry's report and the \$100 payment to an unknown informant for information. A review of this file revealed a Suspect Information Sheet dated 01/17/94 that had been prepared by Dennis Carley. The sheet listed the name of the suspect contained on the Sheriff's Monthly FOJ Expenditure Summary and two additional words "selling marijuana." The form indicated the information came from Gary DeMastry through an unnamed and unnumbered informant. The file contained no information concerning how much money had been paid to the informant. The file did not contain a signed departmental informant payment receipt. Dennis Carley was questioned about this specific entry and indicated the report was generated from a telephone call with the Sheriff. Dennis Carley indicated the Sheriff's Office did not require confidential sources to sign receipts for money. He stated that CI's would be reluctant to provide information if they knew their signatures were on file.

We reviewed the Suspect Information sheet pertaining to the 02/18/94 entry on Gary DeMastry's Monthly FOJ Expenditure Summary. This was reportedly another \$100 cash payment to an unknown informant for additional information on the suspect from 01/17/94. The form was prepared by Dennis Carley, and dated 02/20/94. The only difference noted between this form and the one previously observed for 01/17/94 was the sentence "Associates: other dope dealers at the beach." The file did not contain a signed Informant Payment Receipt.

There was another \$100 cash payment claimed on 05/21/94 for still more information on this same suspect. This form, also completed by Dennis Carley, contained information similar to the two previous forms. The activity mentioned was "Selling Anything." Information came from U/A or Unit A, denoting Gary DeMastry. There was no signed informant payment receipt for this \$100 cash disbursement.

We found that a detective had provided money to a subject he utilized as a confidential informant to travel out of the state. The Sheriff had the same subject listed on several suspect information sheets and had paid unknown informants \$300 for information that the subject was selling marijuana and cocaine. There was no indication in the intelligence file that either officer was aware of the other's information. The detective who had provided the money for travel had documented the expenditure on his Agent Expense Sheet and had utilized the prescribed Narcotics Division Informant Payment Receipt. This paper was filled out and identified the person to whom the payment was made. However, the form was not signed by the person nor was there another officer present to witness the payment.

Entries for 02/11/94 and 09/03/94 on Gary DeMastry's Monthly FOJ Expenditure Summary showed two \$100 cash payments for narcotics information on a female suspect. Within the respective file we observed two Narcotics Suspect Information sheets. Both were handwritten by Dennis Carley from information reportedly relayed by Gary DeMastry. Both forms carried

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only minimal information. The first form, dated 02/11/94 stated the female suspect was using cocaine and marijuana. The second form, dated 09/03/94 supplied only the additional information that the female suspect was driving a small brown car and was using cocaine. There were no other intelligence reports found within the file. For the information detailed in each of these reports, the Sheriff's summary sheet indicates two \$100 cash payments. The file contained no signed informant payment receipts verifying these payments.

We reviewed the narcotics intelligence file for another suspect listed on Gary DeMastry's Monthly FOJ Expenditure Summary. We found numerous entries within a card index system containing different spellings for the last name of the suspect. It appeared from the file information, the suspect had been indicted for Aggravated Trafficking of Cocaine on 02/11/94. Within this file were two partially completed Suspect Information sheets dated 08/07/94 and 08/23/94, showing the Sheriff had received information this subject was selling cocaine. Both reports stated similar information. These were completed by Dennis Carley and contained no information on whom the informant was and how much the Sheriff paid the informant for the information. This information is listed only on Gary DeMastry's Monthly FOJ Expenditure Summary. No signed informant receipts were obtained for these payments or in the alternative, no other law enforcement personnel witnessed the payments. The exact nature of the information Gary DeMastry paid for is also not known, as no intelligence report was prepared.

During our limited review, we found evidence that forms for confidential informants were being utilized correctly by other officers. In a review of another confidential informant file established by a detective, we found the following forms had been filled out completely and signed by the informant:

- Confidential Source Record
- Confidential Source Code of Conduct
- Permission to Intercept Oral Communications
- Simulated Arrest Release Form
- Agreement

We reviewed an entry on Gary DeMastry's Monthly FOJ Expenditure Summary regarding a payment to an unknown CI for narcotics information on an identified suspect. We located and reviewed the appropriate intelligence file. The file did not contain the Suspect Information sheet observed corresponding to other reported payments by Gary DeMastry. The file did contain notes from another officer and a Narcotics Bureau Report. This report detailed that a Fairfield County Sheriff's Deputy, other than the Sheriff, had been contacted by a law enforcement officer in an adjoining jurisdiction wanting to relay intelligence on a narcotics suspect. There was also a second information sheet filed by yet another deputy, that detailed a request from the suspect's father to conduct a search of his home, to determine whether his son had brought drugs into the home. Despite the presence of intelligence reports filed by deputy sheriff's, Gary DeMastry did not file any report regarding the intelligence information for which he paid \$100.

We were not able to verify Dennis Carley's claimed payments to informants listed on his Furtherance of Justice Expenditure Log, as no information accompanied the sheet. We were unable to determine whom the payments were made to, as the listing on the expense forms do not provide confidential informant numbers. We were not presented with any Narcotics Division information sheets regarding the payments.

Dennis Carley did not document the expenditure of Furtherance of Justice monies made to informants. A review of the officer's handling of confidential funds revealed the lack of consistent documentation. While the office has forms that satisfy recommended law

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enforcement practices for the documentation of confidential payments and the general handling of cash used for undercover operations and drug purchases, the use of these forms varied depending on the rank of the officer. During several interviews with ranking sheriff's office personnel, we were advised that while lower-ranking personnel were required to fill out these forms, upper ranking officers were not. The reason given was that the upper ranking officers dealt with a completely different type of informant than those typically providing information to detectives. Dennis Carley has attended numerous narcotics training seminars and should be well versed in the management of confidential informants and the documentation of money. During a review of selected detectives documentation it was apparent proper training had been given concerning FOJ expenditures. These detectives maintained proper Agent Expense Sheets with accompanying expense receipts and signed CI purchase and payment forms.

Dennis Carley submitted an envelope containing approximately 117 receipts for 1994. Of the 117 receipts, 35 were the tear-off style typically found on the bottom of restaurant guest checks. Of the 35 receipts, 7 were blank containing no date, amount or location of the restaurant and 28 contained handwritten entries indicating the date and/or amount of the meal. The remainder of receipts were the typical register style providing sufficient information consisting mostly of meal purchase expenses, some with alcohol. A majority of these receipts were found to be listed on Dennis Carley's 1994 LETF Expenditure Log. However, 22 receipts were not found to be listed on either his 1994 FOJ or LETF Expenditure Log.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Sheriff Gary K. DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally in the amount of \$985.86 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Dennis Carley and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$593.16, and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.

Finding for Adjustment

Based on the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Adjustment is hereby issued for public money improperly expended against the Fairfield County Sheriff's Office Furtherance of Justice Account and in favor of the Fairfield County General Fund, in the amount of \$678.74.

3. FOJ Check #169 02/16/94 \$500

Michael Schorr was issued FOJ check #169 in the amount of \$500. According to the FOJ Checking Account Summary, the purpose of this check was for "Texas Seminar." The specific training, according to other submitted receipts, was for the Administrative Jail Management Seminar. In February of 1994, Michael Schorr submitted receipts detailing that of the \$500, he spent a total of \$444.14 and returned the remaining \$55.86 back to the Sheriff's Office. The breakdown of Michael Schorr's expenses were \$440.64 for food, \$3.00 for parking, and \$.50 for a turnpike charge. Michael Schorr did not submit any receipts for hotel charges.

In researching the paperwork connected with this training, we discovered that Mike Norris also attended the seminar. Additional expenses were submitted by Mike Norris in the amount of

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\$498.97, including a \$350.52 hotel charge, a \$148.45 car rental fee and a \$23.04 gasoline charge. The hotel and car rental fees were paid with Mike Norris' personal credit card. The gas charge was paid with a Sheriff's office gas credit card.

For reasons that are unclear, the Fairfield County Sheriff's Office submitted two separate purchase orders for these expenses. The first being P.O. #94-01124 covering Michael Norris' expenses of \$498.97 and the second P.O. #94-01125 to reimburse the FOJ fund for \$444.14 claimed on Michael Schorr's expense report. The County Auditor issued two warrants on March 18, 1994, #142523 for \$498.97 and #142543 for \$444.14.

The Fairfield County Sheriff's Office then submitted a second purchase order for the \$444.14. This purchase order #94-01243 was certified by the County Auditor's office on March 21, 1994. The difference between the expense report submitted with this purchase order and the previous one was the second one contained receipts.

A second warrant #143117, was then issued on March 31, 1994, to reimburse the FOJ account \$444.14. The issuance of the second warrant duplicated the reimbursement expense and is a finding for adjustment in the amount of \$444.14.

It was also determined that FOJ check #169 and the \$500 amount were also listed on Michael Schorr's Monthly FOJ Expenditure Summary. On this form he detailed spending the same \$500 previously claimed for expenses at the Administrative Jail Management Seminar, for food and confidential informant payments between March-December 1994. None of the items listed within the summary related to the Administrative Jail Management Seminar. In short, the same money was claimed in two separate expenditure reports.

The total of the individual entries listed on Michael Schorr's FOJ summary was \$801. The expenditures were comprised of \$470 in cash payments to unknown confidential informants who were not required to sign receipts, and \$331 in meal purchases. Of the \$331 in meal purchases, \$185 was reportedly spent during a training seminar at the Ohio Peace Officer's Training Academy in London, Ohio. The \$185 amount will be addressed within the Issue # 3 Training Account Michael Schorr/Darrell Ball Instructor Training Section later in this report. The remaining \$146 will be included in this section as Undocumented Expenditures.

On November 13, 1998, approximately four years after the expenditures were alleged to have been made, Michael Schorr executed six sworn affidavits attesting to the expenditure of \$470 to confidential informants, despite the money also being claimed for payments of seminar expenditures in 1994. Michael Schorr also executed sworn affidavits for \$331 in meal purchases. The combination of the \$470 in confidential informant payments and \$146 in meal purchases totaling \$616, constitutes an Undocumented Expenditure.

The fact that Michael Schorr spent \$801 while receiving only \$500 in FOJ money, provides evidence that unspent FOJ money was retained from previous years and applied to expenses. It appears the Fairfield County Sheriff does not require money that has been distributed from his FOJ account to be returned if it has not been spent at year's end, thus defeating the inherent control factor built into the statute language of Ohio Rev. Code § 325.071.

Finding for Adjustment

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Adjustment is hereby issued against the Fairfield County Sheriff's Office Furtherance of Justice Fund, in the amount of \$444.14, and in favor of the Fairfield County Sheriff's Training Account.

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4.	FOJ Check #170	02/18/94	\$ 800
	FOJ Check #193	06/27/94	300
	FOJ Check #202	Cashed 11/30/94	200
	FOJ Check #204	12/07/94	<u>900</u>
	TOTAL		\$2,200

This series of checks were issued to John Clark, who converted them to cash. According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, all checks were for "confidential" purposes.

We obtained copies of the 1994 FOJ checks from Penny DeMastry. The check copies contained handwritten entries listing check numbers #162, 167, 171, 173, 177, 186, 192, 194, 200, and 202 as voided checks. However, John Clark's Monthly FOJ Expenditure Summary indicated he received FOJ check #202 in the amount of \$200. A review of the National City Bank monthly account statement revealed that check #202 was cashed on 11/30/94 for \$200.

According to John Clark's Monthly FOJ Expenditure Summary, \$2,200 in cash, resulting from the four FOJ checks, was reportedly given to Mark Rowlands as payment for Community Policing services.

John Clark stated during an interview the entire \$2,200 was given to Chaplain Mark Rowlands who paid local business owners for confidential narcotics information. He further advised there was no supporting documentation such as case numbers, confidential informant identities, or informant payments receipts signed by informants to explain how the FOJ monies given to Chaplain Mark Rowlands were utilized. On August 20, 1998, several years after the expenditures were made, John Clark executed eight affidavits swearing that all of the \$2,200 was given to Chaplain Mark Rowlands as payment for community policing hours. This money will be classified as Undocumented Expenditures.

During a September 11, 1998, interview, Chaplain Mark Rowlands stated he received "cash" from John Clark as payment for "special duty community policing" he worked during 1994. He also stated he received cash from John Clark which was given to Dennis Carley to pay local business owners for confidential information. Chaplain Mark Rowlands stated he never had direct contact with any business owners or confidential informants. He added he did not know how much cash he received for special duty or how much cash he had forwarded to Dennis Carley for information payments.

5.	FOJ Check #174	03/21/94	\$400
	FOJ Check #185	05/11/94	<u>500</u>
	TOTAL		\$900

David Mace received FOJ check #174 in the amount of \$400 and FOJ check #185 in the amount of \$500. The expenditures were listed as "confidential" on the FOJ Checking Account Summary prepared by Penny DeMastry, but no affidavit was filed in accordance with AOS Circular 81-7. David Mace did not file any Monthly FOJ Expenditure Summaries for 1994. Additionally, there were no receipts, affidavits or other information forwarded to explain how these monies were expended for law enforcement purposes or that the expenditure was not arbitrary or unreasonable.

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Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against David Mace and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$900 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.

6. FOJ Check #180 04/12/94 \$200

Ron Moore received FOJ check #180 for \$200. According to the entries on Moore's 1994 FOJ Monthly Expenditure Summary, all of this money was expended for breakfast, lunch and dinner meals with unknown persons for unknown reasons. There are no receipts available for any of these expenditures. However, on August 17, 1998, over four years after the expenditures were made, Ron Moore executed fourteen affidavits swearing that the monies were spent on breakfast, lunches and dinners, relating to legitimate law enforcement purposes. These monies will be classified as Undocumented Expenditures.

7. FOJ Check #182 4/22/94 \$1,200

Mike Norris received FOJ check #182 for \$1,200. According to Mike Norris' 1994 Monthly FOJ Expenditure Summary, he made four cash payments to unknown confidential informants totaling \$1,200 for narcotics information during 1994. There was no additional documentation provided to support any of these payments. However, on August 20, 1998, over four years after the expenditures were made, Mike Norris executed four sworn affidavits stating that the money was spent for information pertaining to narcotics. These monies will be classified as Undocumented Expenditures.

8. FOJ Check #183 04/22/94 \$600

FOJ Check #183 was issued to Jeff Burroughs in the amount of \$600. A check summary provided by Penny DeMastry listed the check purpose was for K-9 Training. Burroughs attended the five-week K-9 school in Camden, N.Y. between April 20 through May 26, 1994. Cost of the training was \$3,570.08. Of this expense, Fairfield County paid \$3,500 with Warrant #146200 and \$908.69 with Warrant #146199 for food and lodging. An invoice submitted with the paperwork listed that lodging was provided for 33 nights at \$25 per night. The invoice also detailed that \$83.69 had been spent on meals, however only eight lunch/dinners were listed on the invoice from the training facility. No additional receipts or documentation for additional meals was provided. No documentation was presented disclosing what the \$600 FOJ check had been spent on.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Jeff Burroughs, and his bonding company, County Risk Sharing Authority, in the amount of \$529.92 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.

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9. FOJ Check #188 05/23/94 \$1,000

According to the check summary information provided by Penny DeMastry, FOJ check #188 was issued to Robert Elam for Texas Trip-Training.

The details of this disbursement are listed within the 1994 Section of Training Issues later in this report.

10. FOJ Check #196 06/28/94 \$660.87

This check was issued to American Express by Gary DeMastry to cover the cost of a dinner for seven people at Morton's of Pittsburgh while attending the 1994 National Sheriff's Association Convention. A full accounting of this payment is contained in the 1994 Section of Travel Account Issues later in this report.

11. FOJ Check #198 07/01/94 \$2,500

According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, this check was issued to Joey Fuller for confidential purposes. Upon review of Joey Fuller's Narcotics Division Agent Expense Sheet, there was no corresponding entry showing receipt of \$2,500 from the Furtherance of Justice Fund on or about 07/01/94. Joey Fuller's Agent Expense Sheet for 1994 indicated he received \$1,181.59 in FOJ funds and \$3,600 in LETF funds from Dennis Carley. However, no documentation was presented to show that Joey Fuller received FOJ check #198.

On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received was an affidavit signed by Joey Fuller on April 1, 1999, swearing that on July 1, 1994 he received FOJ check #198 in the amount of \$2,500 from Sheriff Gary DeMastry for narcotic related expenses. However, no supporting documentation accompanied this material to support the related expenses.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money collected but not accounted for against Joey Fuller and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$2,500 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.

On April 9, 1998, a meeting was arranged between AOS representatives, Gary DeMastry, Penny DeMastry and their legal counsel Mr. David P. Rieser. The purpose of this meeting was to discuss the absence of detailed receipts for expenditures.

During this meeting specific examples of expenditures without supporting documentation were discussed and reviewed with Sheriff DeMastry. A special concern area that was discussed in detail, was the expenditure of FOJ funds to confidential informants and meal purchases. The only documentation for many of these expenditures was contained on Monthly FOJ Expenditure Summaries. During the special audit, investigators had been advised that the FOJ summaries had been prepared by Penny DeMastry from detailed receipts and reports submitted by the officers utilizing FOJ funds. Repeated requests to review the source documentation had not produced the needed documents.

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Another concern that was discussed was that while the FOJ summaries contained detailed expenditures listed in date order, yearly expenditure totals did not always add up to the total FOJ money that each officer had received. No explanation or documentation had been presented to explain where the remaining money had gone. Additionally, instances were noted where officers yearly expenditure totals exceeded the amount of FOJ funds they had received in that year. No explanations had been provided to explain these occurrences as well.

During the meeting another request was presented to Sheriff and Penny DeMastry to view the detailed information that had been utilized to assemble the Monthly FOJ Expenditure Summary reports. Penny DeMastry advised in this meeting that she would pull the information together and call when it would be available for inspection. Penny DeMastry also advised that she had failed to make copies of the individual sheets and requested copies from AOS. Copies of these reports were provided to Penny DeMastry on April 28, 1998.

On June 2, 1998, the Auditor of State's Office received correspondence from Penny DeMastry, dated May 27, 1998. The letter explained that from the Monthly FOJ Expenditure reports, she had been able to "figure out why the Sheriff's (1994) expenses were off \$648.88". Accompanying the letter were two Monthly FOJ Expenditures Summaries for November and December of 1994.

A review of the original Monthly FOJ Expenditure Summaries revealed that Penny DeMastry had already submitted sheets for November and December of 1994, on March 10, 1997. A review of the newly submitted summaries to the original ones submitted revealed that no entries on the reports submitted on May 27, 1998, matched any of the entries on the originals submitted on March 10, 1997.

1994 FOJ Table of Findings for Recovery

Name	Finding Amounts	Page Number(s) for Support
Dennis Carley	\$593.16	25-29
David Mace	900.00	31, 32
Jeff Burroughs	529.92	32
Joey Fuller	2,500.00	33
Gary DeMastry	985.86	26
Totals	5,508.94	

1994 FOJ Table of Undocumented Expenditures

Name	Undocumented Amounts	Page Number(s) for Support
Marc Grimm	4,800.00	24,25
Gary DeMastry	5,440.57	26
Mike Schorr	616.00	30

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Ron Moore	200.00	32
John Clark	2,200.00	31
Mike Norris	1,200.00	31
Totals	14,456.57	

1994 FOJ Table of Findings for Adjustment

Due From (Fund)	Adjustment Amounts	Page Number(s) for Support
Furtherance of Justice	678.74	26
Furtherance of Justice	1,074.75	23
Furtherance of Justice	444.14	30
Total	2,197.63	

1995 Furtherance of Justice Fund

The Fairfield County Sheriff's salary in 1995 was \$41,369. Per Ohio Rev. Code § 325.071 the sheriff is to receive 50% of his annual salary to provide for expenses the sheriff incurs in the performance of his official duties and in the furtherance of justice. This allocation of money is referred to as the Furtherance of Justice Fund or FOJ Fund. Applying the statute language, the authorized FOJ allocation for Fairfield County in 1995 was \$20,684.50.

Throughout 1995, Gary DeMastry improperly requested reimbursements from the County Auditor's office totaling \$11,968.95 in reimbursements requested from the County Auditor's office. The requested reimbursements were made up of funds drawn on other accounts as follows: Supplies (303) \$5,747.15; Travel (308) \$921; Other Expenses (312) \$36; Contract Services (313) \$4,979.23; Training School (324) \$285.57. There was also an amount of \$112 deposited into the FOJ account the Sheriff's Office claimed as a reimbursement. There was no county warrant in this amount. The source of the deposit is not known. Although the original purchases were inappropriately charged to the FOJ fund, the FOJ fund was made whole when it was reimbursed by funds noted above. Therefore, a Finding for Adjustment is not necessary.

Additionally there were deposits of \$30,000 from the Fairfield County Commissioners. The Sheriff also improperly transferred \$5,000 from the Transportation of Prisoners Fund to the FOJ Fund. The total amount of money that was improperly allocated to the Fairfield County Sheriff's Office FOJ fund in 1995, was \$35,000. There are no provisions within Ohio Rev. Code § 325.071 allowing for additional allocations to the FOJ Fund. Therefore, a Finding for Adjustment for public money illegally expended is hereby issued against the Fairfield County Sheriff's Office Furtherance of Justice Fund in the amount of \$35,000 in favor of the Fairfield County General Fund for \$30,000, and the Fairfield County Sheriff's Office Transportation of Prisoner's Fund for \$5,000.

A spreadsheet listing all FOJ checks was prepared from a review of check copies and a list prepared by Penny DeMastry. The following list details specific checks that presented documentation problems and/or were improperly expended.

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1.	FOJ Check #207	01/20/95	\$1,200
	FOJ Check #220	02/14/95	2,200
	FOJ Check #227	03/03/95	120
	FOJ Check #228	03/03/95	1,600
	FOJ Check #260	06/06/95	800
	FOJ Check #274	07/27/95	<u>1,000</u>
	TOTAL		\$6,920

This series of checks was issued to Marc Grimm, who then converted them to cash. According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, all checks were for confidential purposes.

We examined Monthly FOJ Expenditure Summary Sheets. These monthly expenditure sheets were prepared by Penny DeMastry from receipts and other explanatory information officers forwarded to her. We were advised by Mrs. DeMastry the typed summary sheets were prepared from handwritten sheets that had been prepared by officers after the special audit had started. According to Mrs. DeMastry, the Sheriff directed all personnel to prepare the summary sheets. The sheets were forwarded to Mrs. DeMastry who typed them so "the entries would be less confusing." During the course of the special audit, numerous requests were made to review the original handwritten logs and receipts. On at least two occasions we were advised by Mrs. DeMastry that she would compile the original information upon which the monthly FOJ expenditure sheets were based. In early May 1998, we were advised the original handwritten sheets had been returned to Gary DeMastry and that he had disposed of them.

This account was contradicted by sworn statements made by various officers. Marc Grimm advised that he routinely submitted receipts to Mrs. DeMastry, but did not prepare any handwritten summary sheet on expenditures. Michael Schorr advised that he also forwarded receipts to Penny DeMastry, but claimed he was familiar with the expenditure summary sheets because when completed, Mrs. DeMastry would forward them to him to check the accuracy of the information listed. No officers indicated they had maintained copies of their logs.

According to Marc Grimm's Monthly FOJ Expenditure Summary, he received \$2,000 on 01/20/95, check #207. A copy of the check revealed the amount was \$1,200.

The total amount of the checks issued to Marc Grimm in 1995 was \$6,920. Of this amount, \$2,924.35 was spent on meals. The documentation for these meals consists solely of the entries contained on Monthly FOJ Expenditure Summary Sheets. There are no receipts or any other details to explain what business purpose the meals served, however, we were able to determine that for the majority of dates listed, Marc Grimm was not on travel status. On August 12, 1998, over three years after the expenditures were made, Marc Grimm executed numerous sworn affidavits indicating the money was spent for legitimate law enforcement purposes. These monies will be classified as Undocumented Expenditures.

Additionally, \$3,045 was spent on the purchase of information from confidential informants. The money spent in this manner is identified within the Monthly FOJ Expenditure Summary Sheets as 95-MG-I. Marc Grimm advised however, this was not his designation and assumed it was something Mrs. DeMastry had devised to group all the payments he made to informants.

Despite the Sheriff's office having a Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are detailed, none exist for the money Marc Grimm claimed was expended in 95-MG-I. Marc Grimm confirmed he did not utilize these forms, stating the Sheriff's office did not require signed receipts from informants and that if informants were

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

forced to sign receipts, it would stifle the flow of information.

Expenditures totaling \$3,045 paid to Marc Grimm and subsequently to informants were not supported by receipts or other documentation detailing the expenditures were made as part of a particular ongoing investigation. However, on August 12, 1998, over three years after the expenditures were made, Marc Grimm executed affidavits swearing the separate payments, comprising \$3,045, were made for legitimate law enforcement purposes. Based on these affidavits, this amount will be categorized as an Undocumented Expenditure.

At the end of 1995, Marc Grimm had not accounted for \$950.65 of FOJ monies that he had been given during the year. There is no indication these monies were returned and redeposited into the checking account at the end of the year so the remaining FOJ balance could be returned to the County Auditor per statute. The amount of \$950.65 constitutes a Finding for Recovery against Marc Grimm.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Marc Grimm and his bonding company, County Risk Shared Authority, jointly and severally, in the amount of \$950.65 in favor of the Furtherance of Justice Fund.

2.	FOJ Check #210	01/20/95	\$1,500
	FOJ Check #214	01/25/95	1,500
	FOJ Check #219	02/09/95	500
	FOJ Check #229	03/03/95	1,500
	FOJ Check #235	03/29/95	1,500
	FOJ Check #240	04/12/95	1,500
	FOJ Check #242	04/25/95	4,000
	FOJ Check #248	05/03/95	500
	FOJ Check #262	06/06/95	1,000
	FOJ Check #281	09/05/95	1,000
	FOJ Check #285	09/13/95	2,000
	FOJ Check #295	10/24/95	500
	FOJ Check #298	11/07/95	1,000
	FOJ Check #301	11/30/95	5,000
	FOJ Check #304	12/05/95	<u>5,000</u>
	TOTAL		\$28,000

This series of checks was issued to Dennis Carley and were grouped together and classified as "confidential".

Due to the manner in which funds from confidential FOJ checks were distributed, the total amount listed on each check Dennis Carley received was not disbursed to a single person.

The total amount of confidential FOJ checks written to Dennis Carley was \$28,000. In reviewing Dennis Carley's FOJ Expenditure Log, he listed receiving \$500 from FOJ check #262 when the check was actually \$1,000. He also received 17 additional FOJ checks totaling \$2,513.96 for payment of utilities at the undercover drug house. We performed a review of Dennis Carley's 1995 FOJ Expenditure Log. It revealed the following disbursements: \$11,000 to Gary DeMastry, \$5,800 to Detective David Peck, \$800 to Detective Chad Edwards, \$2,360 to Detective Scott Jones, \$100 to Detective Joey Fuller, \$900 to Detective Dennis Schrader, \$2,500 to Detective

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Matt Keeley. He also claimed \$36.89 in "informant expenses" which were not supported by any receipts. Dennis Carley claimed he paid \$1,526 to confidential informants, \$1,400 of this amount was unsupported by receipts, confidential reports or any other details.

We examined 17 additional FOJ checks that Dennis Carley received for reimbursement of utilities at the undercover drug house. Based on our review, we determined that detailed receipts were available for fifteen of these checks, totaling \$2,366.66. We were not able to locate any detailed receipts for the remaining two checks. These checks were both issued to Dennis Carley to reimburse him for payments he made on utility charges for the undercover drug house, based on the FOJ Check Log prepared by Penny DeMastry. In reviewing the specific checks, we noted that check #273, in the amount of \$40.96, was unsupported by any invoice or receipt. No information was contained in the "For" box of the check. Check #287, in the amount of \$106.34, was also unsupported by invoice or receipt. We did note, however, the "For" box on the check was marked "airline tax." Due to the lack of documentation for these two disbursements a Finding For Recovery will be issued against Dennis Carley totaling \$147.30.

We were able to ascertain from Dennis Carley's 1995 FOJ Expenditure Log that \$11,000 was given to Gary DeMastry. The only documentation presented to detail how the \$11,000 Gary DeMastry received was spent, were contained in Monthly FOJ Expenditure Sheets prepared by Penny DeMastry. Of the \$11,000 Gary DeMastry received, \$3,235 was spent on the purchase of information from unknown confidential informants. The money spent in this manner was identified on the Sheriff's Monthly FOJ Expenditure Summaries with the listing of the suspect alleged to be conducting the illegal activity. No other documentation existed to support these expenditures. However, on August 11, 1998, approximately three years after the expenditures were made, Gary DeMastry executed 32 affidavits swearing the money was spent for information pertaining to illegal narcotics activities. The disbursements totaling \$3,235 will be classified as Undocumented Expenditures.

Of the remaining \$7,765 in FOJ monies issued to Gary DeMastry, \$4,098.01 was expended on meals. There are no receipts or any other details to explain what business purpose the meals served. However, on August 11, 1998, Gary DeMastry executed 113 affidavits swearing the money was spent for breakfast, lunch and dinner meals. These monies will be classified as Undocumented Expenditures. Gary DeMastry also submitted affidavits swearing that he paid Chaplain Mark Rowlands, a reserve deputy, \$3,000 in cash for chaplain services. During a September 11, 1998, interview, Mark Rowlands confirmed receiving the cash from Gary DeMastry for chaplain services. Mark Rowlands could not recall whether he received an IRS 1099 form from the Fairfield County Sheriff's Office concerning these payments. The original check to Gary DeMastry was for \$11,000. Mr. DeMastry reportedly spent \$3,235 to purchase information, \$4,098.01 to purchase meals, and \$3,000 was used to pay for chaplain services. The sum of these three transactions total \$10,333.01, leaving a balance of \$666.99 that was not accounted for. This balance was not returned at the end of the year and constitutes a \$666.99 Finding for Recovery against Gary DeMastry.

Although Dennis Carley's FOJ Expenditure Log listed providing Detective Peck with \$5,800, Detective Peck's Narcotics Division Agent Expense Sheet acknowledged receipt of only \$4,500. In comparing Dennis Carley's Furtherance of Justice Fund Expenditure Log to Detective Peck's Agent Expense Sheet, we determined the following: On 10/05/95, Dennis Carley's log showed he provided Detective Peck with \$500. Detective Peck's Agent Expense Sheet listed receipt of only \$400. On 10/17/95, Dennis Carley's Expenditure Log shows he provided Detective Peck with \$1,000. Detective Peck's Agent Expense Sheet does not acknowledge receipt of this money. On 10/24/95, Dennis Carley's FOJ Expenditure Log shows he provided Detective Peck with \$200. Detective Peck's Agent Expense Sheet does not acknowledge receipt of this money.

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The difference between the money that Dennis Carley listed going to Detective Peck, and the amount of money Detective Peck listed receiving is \$1,300. If the Fairfield County Sheriff's Office required all officers disbursing funds and those receiving them to sign receipt forms there would be documentation to resolve this discrepancy. Unfortunately, nothing exists and no reconciliation was possible. As a result, the \$1,300 constitutes a Finding for Recovery against Dennis Carley.

According to David Peck, the only documentation that explained how he spent \$4,500 in cash, was a handwritten FOJ Agent Expense Sheet prepared by his wife. However, no detailed receipts or supporting documentation was provided to support the entries made on this Agent Expense Sheet. Of the \$4,500 David Peck acknowledged receiving from Dennis Carley, \$1,888 was spent on the purchase of narcotics by unknown confidential informants, \$840 was paid to unknown confidential informants for information, \$663.48 was spent on meals, \$184 was spent on alcohol purchases listed as "unreceipted (sic) bar expenses" and \$333.35 was spent on the purchase of miscellaneous items. The last entry on Peck's Agent Expense Sheet indicated that a remaining cash balance of \$591.17 existed at years end. The disposition of this amount is unknown. Due to the absence of any documentation for these expenditures the entire amount of \$4,500 constitutes a Finding for Recovery against David Peck.

The documentation presented concerning Chad Edwards' FOJ expenditures revealed receipts for \$800. On the Agent Expense Report, a change in the writing was noted after 5/16/95. This was around the time Detective Edwards was involved in a fatal automobile crash. Of the \$76.83 remaining balance, there was an undated entry of \$72 for a "range meal expense" written in Dennis Carley's printing, that was not supported by any receipts. The \$72 amount represents a Finding for Recovery against Dennis Carley. On 5/24/95, in the same printing, was a notation that \$4.83 was recovered from Detective Edwards by Dennis Carley. Detective Edwards' receipt packet also contained a second Agent Expense Sheet for a \$1,900 he received from Detective Schrader. This money was determined to be from the Central Ohio Drug Task Force and not the FOJ account. This second expenditure log contained an undated entry detailing that \$549.94 of the money received from Detective Schrader was paid to Dennis Carley. However, the Fairfield County Sheriff's Office did not provide any documentation indicating Dennis Carley received this money.

Dennis Carley's 1995 FOJ Expenditure Log indicated \$2,360 in cash was reportedly given to Scott Jones. There was no documentation presented for Scott Jones to determine how the cash was used. Dennis Carley stated he approached Scott Jones and inquired about his 1994 and 1995 FOJ expenditures after requests were made during the special audit. However, Scott Jones never provided any documentation confirming he received the \$2,360. This represents a Finding for Recovery against Dennis Carley in the amount of \$2,360. The expenditures of Dennis Schrader showed he gave Scott Jones \$200 on 02/24/95. A receipt signed by Scott Jones was obtained for this transfer. We determined these monies were from the Central Ohio Drug Task Force and were not FOJ funds. The expenditures of Chad Edwards reveal he gave Scott Jones \$200 on 04/14/95. Chad Edwards did not obtain any signed receipt from Scott Jones. Scott Jones did not submit any expenditure logs, therefore we were unable to verify the transfer of these funds.

Dennis Carley's FOJ Expenditures Log indicated that \$100 was given to Joey Fuller on 03/03/95. No documentation was found to confirm any money was transferred to Joey Fuller. Dennis Carley's FOJ Expenditure Log also indicated that \$79.65 was returned by Joey Fuller on 03/04/95. The difference of \$20.35 was unaccounted for and constitutes a Finding for Recovery against Dennis Carley.

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Entries in Dennis Carley's 1995 FOJ Expenditure Log indicated cash payments of \$2,500 to Matt Keeley, a reserve deputy assigned to an undercover operation. There was no documentation indicating Matt Keeley ever received this money, therefore, a Finding for Recovery will be issued in the amount of \$2,500 against Dennis Carley. A confidential informant payment receipt was found within Dennis Carley's 1995 FOJ receipt packet that contained a signed receipt from Matt Keeley dated 08/01/95 for \$550. We determined that this receipt pertained to Law Enforcement Trust Fund money.

Dennis Carley's 1995 FOJ Expenditure Log also listed \$1,940.33 going toward miscellaneous equipment purchases. There were three receipts provided by Dennis Carley, totaling \$17.53 to support the equipment purchases. No detailed receipts were provided to support the remaining \$1,922.80. However, on August 8, 1998, approximately three years after the expenditure was made, Dennis Carley executed an affidavit swearing the money was spent for equipment to be used by the Fairfield County Sheriff's Office for law enforcement purposes. The \$1,922.80 will be classified as an Undocumented Expenditure.

Dennis Carley's 1995 FOJ Expenditure Log also indicated \$1,526 was paid to confidential informants for information. A total of seven Narcotics Division Forms were found within the receipt packet supplied by Dennis Carley. Four of these forms were Confidential Payment Receipts, totaling \$126 and were carried on Dennis Carley's FOJ Expenditure Log. The three remaining forms were determined to pertain to LETF expenditures. Of the \$1,526 amount, supporting documentation was found to be lacking for \$1,400 in claimed cash informant payments. This lack of documentation, regarding the payment of cash to persons for information, does not follow recommended law enforcement practices regarding the management of confidential money and informants. However, on August 12, 1998, approximately three years after the expenditures were made, Dennis Carley executed five affidavits swearing these monies were paid to informants for information concerning illegal activity in Fairfield County. These monies will be classified as Undocumented Expenditures

Dennis Carley's FOJ Expenditure Log also listed three separate payments totaling \$900 to Dennis Schrader. We reviewed expenditure logs submitted by Dennis Schrader and noted he did not acknowledge receipt of this money. The \$900 constitutes a Finding for Recovery against Dennis Carley.

We were able to ascertain from Dennis Carley's 1995 FOJ Expenditure Log, that a total of \$962.28 was paid for training when funds were available from the Training Fund Account. The use of FOJ funds in this manner was deemed improper per 1969 Op. Att'y. Gen. No. 69-090. No receipts were presented to verify the expenditure of FOJ funds. We were able to confirm one expenditure to MAGLOCLLEN for \$620.18, however, the Fairfield County Sheriff's Office did not provide any supporting documentation for a training expense listed on Dennis Carley's FOJ Expenditure Log as "Training Expense \$342.10." The \$342.10 amount is a Finding for Recovery against Dennis Carley.

We determined from Dennis Carley's 1995 FOJ Expenditure Log that a total of \$244.75 was used for "investigative expenses." Within Dennis Carley's 1995 receipt packet, we located one receipt for \$12.25 that coincided with an investigative expense listed on his log. In addition, there was a \$13 non-receipted bar expense. The remaining \$219.50 could not be explained and is a Finding for Recovery against Dennis Carley.

We determined from Dennis Carley's 1995 FOJ Expenditure Log that a total of \$36.89 went to pay "informant expense." From the review of Dennis Carley's 1995 receipt packet, we were able to match one of the "informant expenses" with a \$17.64 meal charge for three people at the

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Ponderosa Steak House in Lancaster, Ohio. We were unable to locate receipts for the remaining \$19.25. However, on August 12, 1998, approximately 3 years after the expenditures were made, Dennis Carley executed three affidavits swearing the amounts of \$17.64, \$8.10, and \$11.15 were paid for "unknown informant expenses". The amount of \$19.25 is classified as an Undocumented Expenditure.

We reviewed a large envelope marked "RECEIPTS-1995 DSC." This packet had been forwarded to us along with a packet labeled "FOJ 95-CARLEY". This packet contained a two-page document titled "Furtherance of Justice Fund Expenditures, 1995" and a separate sheet listing all the 1995 FOJ checks issued to Dennis Carley. The packet marked "RECEIPTS-1995 DSC" contained 20 pages of paper with a total of 88 separate receipts taped to them. Of the 88 receipts, 38 were "tear-off" type receipts, typically found on the bottom of restaurant guest checks. Of the 38 tear-off receipts, 32 were blank, containing no date, amount or location of the restaurant. There were six tear-off receipts with handwritten entries indicating the amount of the meal, however only one of these included a date. Fifteen receipts were register generated, containing sufficient information and an additional seventeen receipts were register generated but only contained purchase amounts. The remainder of the receipts were for miscellaneous supplies, motel rooms and an airplane rental. One receipt from the Rock Lobster restaurant, located in Philadelphia, PA., revealed \$10.23 in alcohol was purchased with the meal and paid with cash. There was no documentation submitted from Dennis Carley to indicate whether these expenses were paid with FOJ or LETF funds. The amount of receipts that were not listed on his FOJ Expenditure Log totaled \$1,333.99.

During our review, we attempted to reconcile all Dennis Carley's listed expenses against the amount of FOJ funds he received in 1995. As noted in this section, we found several expenditures that were not listed on Dennis Carley's FOJ Expenditure Log. Although Dennis Carley listed his balance at the end of the year as \$21.19, we determined that this figure was incorrect. Several things contributed to the incorrect posting. The first problem we noted was an arithmetic subtraction error on the sixth line of his report. This error resulted in his ending balance being under reported by \$6.30. This would have resulted in his ending balance being \$27.49, however there were additional problems with the accounting. Dennis Carley listed receiving only \$500 of a \$1,000 check. Additionally, he carried a \$6.84 beginning balance, which was part of a Finding for Recovery on his 1994 FOJ account. The correct ending balance should have been \$520.65. This \$520.65 constitutes a Finding for Recovery against Dennis Carley.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended, against Dennis Carley and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$8,381.90 and in favor of the Sheriff's Furtherance of Justice Fund.

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended, against David Peck and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$4,500 and in favor of the Sheriff's Furtherance of Justice Fund.

Based on the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Adjustment is hereby issued for public money illegally expended against Gary DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally, in the amount of \$666.99 and in favor of the Sheriff's Furtherance of Justice Fund.

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3.	FOJ Check #208	01/20/95	\$1,000
	FOJ Check #213	01/25/95	1,500
	FOJ Check #218	02/07/95	1,700
	FOJ Check #225	02/28/95	500
	FOJ Check #231	03/15/95	1,500
	FOJ Check #239	04/07/95	1,000
	FOJ Check #249	05/05/95	1,200
	FOJ Check #256	05/24/95	1,000
	FOJ Check #263	06/07/95	400
	FOJ Check #266	06/19/95	500
	FOJ Check #271	07/06/95	1,000
	FOJ Check #286	09/13/95	1,000
	FOJ Check #297	11/02/95	1,000
	FOJ Check #307	12/28/95	<u>2,624.66</u>
	TOTAL		\$15,924.66

This series of checks were issued to John Clark who then converted them to cash. According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, all checks were for confidential purposes.

The amount of the checks listed for John Clark totaled \$15,924.66. Of this amount, \$15,000 was paid to unknown confidential informants for information. During a June 23, 1998, interview, John Clark stated that he never had direct contact with any confidential informants. According to John Clark's statement, he visited local businesses to obtain information concerning potential criminal behavior. He claimed the business owner would establish an informant who would deliver confidential information to the business owner. John Clark never knew the identities of the informants. John Clark paid the business owner consistent payments of \$250 per month for the information provided by the unknown confidential informant. The money spent in this manner was identified within the FOJ sheets as LJC I-1 through I-6. John Clark stated this coding LJC I-1, was his method of distinguishing payments to confidential informants.

Despite the Sheriff's Office having a form titled Narcotics Division Informant Payment Receipt, upon which confidential informant payments are detailed, none exist for the money John Clark claimed was expended in L.C. I-1 through I-6. In response to questions concerning the lack of informant payment receipts, John Clark stated the Sheriff's office did not require signed receipts from informants and requiring informants to sign receipts would result in their "injury or death."

According to John Clark's 1995 Monthly FOJ Expenditure Summary sheets, the following cash payments were made to six confidential informants during 1995:

John Clark paid an unknown confidential informant, coded I-1, \$3,000 in cash for information with no supporting documentation or receipts to verify these payments or identify the informant. This confidential informant was paid twelve monthly cash payments of \$250.

He paid an unknown confidential informant, coded I-2, \$3,000 in cash for information with no supporting documentation or receipts to verify these payments or identify the informant. This confidential informant was paid twelve monthly cash payments of \$250.

Confidential informant, coded I-3, was paid \$3,000 in cash for information with no supporting documentation or receipts to verify these payments or identify the informant. This confidential informant was paid twelve monthly cash payments of \$250.

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John Clark paid an unknown confidential informant, coded I-4, \$3,250 in cash for information. No supporting documentation or receipts exist to verify these payments or identify the informant. This confidential informant was paid eleven monthly cash payments of \$250 and one payment of \$500.

He paid an unknown confidential informant, coded I-5, \$1,750 in cash for information. There is no supporting documentation or receipts to verify these payments were made or to identify the informant. This confidential informant was paid seven monthly cash payments of \$250.

Confidential informant, coded I-6, was paid \$1,000 in cash for information with no supporting documentation or receipts to verify these payments or identify the informant. This confidential informant was paid four monthly cash payments of \$250.

On August 17, 1998, approximately three years after the expenditures were made, John Clark executed 49 affidavits swearing that \$15,000 in cash spent on confidential information pertained to illegal narcotics activities. These payments raise questions because John Clark was never assigned to the Fairfield County Narcotics Division and never had any direct contact with confidential informants. Additionally, John Clark advised he paid for information prior to knowing whether the person or information received was credible, kept no summaries about the information obtained, did not require persons providing information to sign receipts indicating they received payments and destroyed all paperwork concerning the payments. John Clark indicated he could not recall any names of the people who he paid for information even though he dealt with many of them over the course of one year. Therefore, since his affidavits did not correspond with his statement his affidavits were not viewed as creditable. As a result of the above, a \$15,000 Finding for Recovery will be issued against John Clark.

John Clark spent \$1,121 in cash on food. The documentation for these food expenses consisted solely of the entries contained on his Monthly FOJ Expenditure Summary Sheets. There are no receipts for the food purchases and no documentation to explain what business purpose the expenditures served. However, on August 17, 1998, approximately three years after the expenditures were made, John Clark executed 62 affidavits, swearing the money spent on breakfasts, lunches, dinners, doughnuts and refreshments related to legitimate law enforcement purposes. \$924.66 of these meal purchases will be classified as Undocumented Expenditures.

John Clark claimed expenditures of \$16,121 while receiving only \$15,924.66 in FOJ funds in 1995, resulting in a negative balance of \$ 196.34.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against John Clark and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$15,000 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

4.	FOJ Check #245	04/27/95	\$ 600
	FOJ Check #277	08/02/95	<u>1,500</u>
	TOTAL		\$2,100

Michael Schorr was issued FOJ checks #245 and #277 totaling \$2,100. Both checks were for confidential purposes. A spreadsheet prepared by Penny DeMastry identified expenditures for payments to informants and meal purchases of \$2,666. Of this amount, \$1,816 was spent on

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

meals. The documentation for the meals consisted solely of the entries contained on the Monthly FOJ Expenditure Summary sheets. There are no receipts or details concerning who was present for the meal or what business purpose they served. However, on August 13, 1998, approximately three years after the expenditures were made, Michael Schorr executed fifty-three affidavits, swearing that \$1,541 of the money was spent on lunch and dinner meals for himself and others. The affidavits also indicated he purchased refreshments for county prisoners who were working as trustees at the jail. The \$1,541 will be classified as Undocumented Expenditures.

The remaining \$275 that Michael Schorr claims was spent on meals was determined to have been spent at the 1995 American Jail Association Conference in Charlotte, North Carolina. There are no receipts or details concerning who was present for the meals or what business purpose they served. On August 21, 1998, Michael Schorr wrote a personal check, returning the \$275 to the Furtherance of Justice Fund Account. The \$275 will be classified as Findings for Recovery Repaid Under Audit.

According to Michael Schorr's Monthly FOJ Expenditure Summary, he paid a total of \$850 in cash to unknown confidential informants. The payments to informants were coded C-1 on his expenditure summary. Despite the Fairfield County Sheriff's Office having a Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are to be detailed, none were found for the money Michael Schorr listed on his monthly FOJ Summary Sheet. These payments were not supported by receipts or other documentation detailing how the expenditures were made as part of a particular investigation. However, on August 13, 1998, approximately three years after the expenditures were made, Michael Schorr executed 11 affidavits, swearing the \$850 was spent on obtaining information concerning contraband and narcotics. The \$850 will be classified as Undocumented Expenditures.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Michael Schorr and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$275 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

Findings Repaid Under Audit

On August 21, 1998, Michael Schorr wrote a personal check, returning the \$275 to the Furtherance of Justice Fund Account. A copy of this check was forwarded to the Auditor of State's Office. Additional documentation was provided stating the \$275 was erroneously expended from the FOJ Fund for expenses made by Michael Schorr and John Montgomery at an American Jail Association Conference in Charlotte, N.C. that were already paid from the Sheriff's Office Budget.

5. FOJ Check #294 10/16/95 \$1,000

David Mace was issued FOJ check #294 for \$1,000 by Gary DeMastry. According to the 1995 FOJ Checking Account Summary prepared by Penny DeMastry, this check was issued for "confidential" purposes.

According to David Mace's Monthly FOJ Expenditure Summary, he paid a total of \$1,125 to unknown confidential informants. The payments to informants are coded C-1-32, C-1-24, C-1-28, C-1-33, C-1-38 on his FOJ Expenditure Summary. Despite the Fairfield County Sheriff's Office

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having a Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are detailed, none exist for the money David Mace expended for information. These payments were not supported by receipts or other documentation detailing the expenditures were made as part of a particular investigation. However, on August 12, 1998, approximately three years after the expenditures were made, Dave Mace executed twelve affidavits, swearing the \$1,125 was spent on obtaining information concerning contraband and narcotics. The \$1,125 will be classified as Undocumented Expenditures.

6. FOJ Check #238 04/05/95 \$90

During a detailed review of the 1995 Training Fund expenses, we discovered this check had been written to the American Jail Association to cover golf expenses for two people. While the entire charge constitutes a Finding for Recovery, as using public monies to play golf at a conference is considered arbitrary and unreasonable, the notation the check paid for two persons is unusual since Michael Schorr was the only officer listed attending the conference.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Michael Schorr, and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$90 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

1995 FOJ Table of Findings for Recovery

Name	Finding Amount	Page Number(s) for Support
Dennis Carley	\$8,381.90	37-41
Marc Grimm	950.65	37
Michael Schorr	365.00	43,44
John Clark	15,000.00	42,43
David Peck	4,500.00	39
Gary DeMastry	666.99	38
Totals	\$29,864.54	

1995 FOJ Table of Undocumented Expenditures

Name	Undocumented Amounts	Page Number(s) for Support
Marc Grimm	\$5,969.35	36, 37
Gary DeMastry	10,333.01	38
Mike Schorr	2,391.00	44
John Clark	924.66	43

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Dave Mace	1,125.00	44
Dennis Carley	3,342.05	40
Totals	24,085.07	

1995 Findings for Adjustment Table

Due From (Fund)	Adjustment Amounts	Page Number(s) for Support
Furtherance of Justice	30,000.00	35
Furtherance of Justice	5,000.00	35
Total	35,000.00	

Detailed Results of 1996 FOJ Checks

The Fairfield County Sheriff's salary in 1996 was \$46,540. Per Ohio Rev. Code § 325.071, the sheriff receives 50% of his annual salary allowed under divisions (A) and (B) of Ohio Rev. Code § 325.06, to provide for expenses he incurs in the performance of his official duties and in the furtherance of justice. This allocation of money is referred to as the Furtherance of Justice Fund or FOJ Fund. Applying the statute language, the authorized FOJ allocation for Fairfield County in 1996 was \$20,684.50. However, an allocation of \$40,000 was approved by the Fairfield County Commissioners. In addition, the Sheriff also improperly transferred \$5,000 from the Transportation of Prisoner's Account Fund, raising total FOJ allocations to \$45,000. Therefore, the FOJ fund was overfunded in the amount of \$24,315.55

Throughout 1995, Gary DeMastry improperly requested reimbursements from the County Auditor's office totaling \$12,070.26. The requested reimbursements were made up of funds drawn on other accounts as follows: Supplies (303) \$8,432; Contract Repairs (307) \$270; Travel (308) \$410.75; Other Expense (312) \$554; Contract Services (313) \$2,268.51; Training School (324) \$135. On the Fairfield County Sheriff's Office 1996 Recap Sheet an entry indicating \$12,649.51 was received in reimbursements. This entry was determined to be incorrect as it included two amounts that were returned to the Sheriff's Office and redeposited into the FOJ account. The amounts were \$290, resulting from a duplicate payment to the U.S. Postal Service and \$289.25, resulting from the partial return of a \$700 FOJ check issued to Mel Meloy on 6/12/96. Although the original purchases were inappropriately charged to the FOJ fund, the FOJ fund was made whole when it was reimbursed by funds noted above. Therefore, a Finding for Adjustment is not necessary.

There are no provisions within Ohio Rev. Code § 325.071 allowing for additional allocations to the FOJ Fund, therefore the Auditor of State's Office considers all additional money allocated to the FOJ account as Findings for Adjustment. Therefore, a Finding for Adjustment for public money illegally expended, is hereby issued against the Fairfield County Sheriff's Office Furtherance of Justice Fund in the amount of amount of \$24,315.55 in favor of the Fairfield County General Fund for \$19,315.55 and the Fairfield County Sheriff's Office Transportation of Prisoner's Fund for \$5,000.

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1.	FOJ Check #309	01/26/96	\$5,000.00
	FOJ Check #311	02/01/96	239.68
	FOJ Check #318	03/01/96	185.70
	FOJ Check #330	03/26/96	187.16
	FOJ Check #333	04/01/96	134.04
	FOJ Check #346	06/21/96	45.49
	FOJ Check #349	07/08/96	37.94
	FOJ Check #350	07/12/96	217.54
	FOJ Check #351	07/30/96	44.98
	FOJ Check #352	07/30/96	48.14
	FOJ Check #353	08/27/96	228.39
	FOJ Check #354	09/04/96	45.80
	FOJ Check #355	09/16/96	150.53
	FOJ Check #359	10/07/96	47.27
	FOJ Check #360	10/23/96	74.69
	FOJ Check #361	10/29/96	40.59
	FOJ Check #362	10/15/96	203.01
	FOJ Check #364	11/13/96	194.35
	FOJ Check #365	11/22/96	39.06
	FOJ Check #370	12/12/96	176.31
	FOJ Check #372	12/30/96	<u>164.68</u>
	TOTAL		\$7,505.35

Sheriff DeMastry wrote this series of FOJ checks totaling \$7,505.35 to Dennis Carley, who then converted them to cash. A review of Dennis Carley's 1996 FOJ Expenditure Log showed that \$21.19 was improperly carried forward from his 1995 FOJ fund. This figure, however, was previously determined to be inaccurate and was included in a Finding for Recovery in the 1995 FOJ section.

A review of Dennis Carley's FOJ Expenditure Log indicated he provided Gary DeMastry \$1,000 on 01/27/96. This payment was also recorded on Gary DeMastry's Monthly FOJ Expenditure Summary. However, Gary DeMastry's summary also indicated he received an additional \$1,500 in FOJ cash from Dennis Carley on 05/23/96. Dennis Carley's FOJ Expenditure Log and LETF log did not reflect the additional \$1,500 payment.

Gary DeMastry's Monthly FOJ Expenditure Summary indicated purchases totaling \$1,177.53 for daily meals and refreshments for shift parties. The documentation for these meals consisted solely of the entries contained on the Monthly FOJ Expenditure Summary sheets. There are no receipts or any other details to explain what business purpose the meals served. However, on August 12, 1998, almost two years after the expenditures were made, Gary DeMastry executed 38 affidavits indicating the money was spent for breakfast, lunch, dinner and refreshments. The \$1,177.53 will be classified as Undocumented Expenditures. Gary DeMastry's Monthly FOJ Expenditure Summary also revealed \$1,500 in cash was given to Chaplain Rowlands for chaplain services, performed above and beyond his regular part-time duties. No receipts, payroll records or any supporting documentation was provided verifying these payments. However, on August 12, 1998, two years after the expenditures were made, Gary DeMastry executed six affidavits, swearing the payments comprising \$1,500, were made to Mark Rowlands for chaplain services. During a September 11, 1998, interview, Mark Rowlands confirmed receiving the cash from Gary DeMastry for chaplain services. He could not recall whether he received an IRS 1099 form from the Fairfield County Sheriff's Department concerning these payments. The \$1,500 will be considered an Undocumented Expenditure.

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Gary DeMastry's Monthly FOJ Expenditure Summary indicated he paid \$300 to unknown confidential informants. The expenditures reportedly paid to informants were not supported by receipts or any other documentation detailing they were made as part of a particular ongoing investigation. However, on August 11, 1998, approximately two years after the expenditures were made, three affidavits were submitted by Gary DeMastry, swearing the \$300 was paid to confidential informants for illegal narcotics activity information. The \$300 amount will be classified as an Undocumented Expenditure.

Between 01/26/96 and 01/30/96, Dennis Carley made three unknown "investigative expense" purchases, totaling \$178.72. The documentation for these expenses consists solely of the entries contained on his 1996 FOJ Expenditure Log. There are no receipts or supporting documentation to verify these expenses. The \$178.72 constitutes a Finding for Recovery against Dennis Carley.

According to his 1996 FOJ Expenditure Log, Dennis Carley paid for travel expenses to Washington D.C., on 05/16/96 for \$92.47. There are no receipts, expense report, purchase order or any form of documentation to verify this expense. We were able to determine from a personal credit card transaction history submitted by Gary DeMastry, that Dennis Carley and Mark Rowlands took a U.S. Airways flight from Columbus, Ohio to Washington, D.C., on 05/14/96. According to flight information and ticket usage, both individuals returned to Columbus the same day. However, two lodging receipts from Arlington, Va. dated 05/15/96 for \$141.35 and \$119.13 were found in a packet containing FOJ receipts Dennis Carley had submitted to the Auditor of State's Office. Upon review of the receipts, we noted the expenses were paid with an American Express card. We were unable to determine why Dennis Carley included receipts charged on his county issued American Express card with FOJ receipts. The \$92.47 in undocumented travel expenses constitutes a Finding for Recovery against Dennis Carley.

Of the \$7,505.35 Dennis Carley received, \$2,505.35 was determined to be expenses related to an undercover apartment maintained by the Sheriff's Office. Of the remaining \$5,000 paid for confidential purposes, \$3,600 was given to David Peck by Dennis Carley between 01/11/96 and 02/04/96. These transactions could not be verified as David Peck did not submit a 1996 FOJ Agent Expense Sheet packet for the \$3,600 he received during the three week period. In an interview with David Peck, on June 24, 1998, he advised that his 1993 Jeep Cherokee had been stolen and burned on October 21, 1996, destroying all his receipts and records concerning the expenditure of the FOJ money. These monies will be classified as a Finding for Recovery against Dennis Carley, for \$3,600.

There were approximately eighty-nine receipts in a packet Dennis Carley submitted to the Auditor of State's Office. Of the eighty-nine receipts, twenty-two were tear-off receipts typically found on the bottom of restaurant guest checks. Of the twenty-two tear-off receipts, twelve were totally blank, containing no dates, amounts or restaurant names. One of the tear-off receipts contained a Best Western insignia and guest check number #244914. This appeared suspicious as another Best Western tear-off receipt #244915, had been submitted by Dennis Carley with his 1995 FOJ receipts. The fact that consecutive receipt numbers might be submitted could be explained if two separate meals tickets were claimed as an expense by a single person at a single meal, but this does not appear to be the case. The fact the higher receipt number was submitted a year prior to the lower receipt number appears to strongly suggest that tear off receipts are collected and utilized to claim expenses as needed. The remainder of the receipts were the typical register style that provided sufficient meal purchase information.

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Dennis Carley's FOJ Expenditure Log did not reflect expenses for which receipts were submitted with the exception of a receipt for postage and a receipt for meals provided at a drug eradication exercise. The total amount of receipts not listed on the expenditure log is \$109.15.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Dennis Carley and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$3,871.19 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

2.	FOJ Check #308	01/26/96	\$2,500
	FOJ Check #314	02/08/96	2,000
	FOJ Check #317	02/21/96	2,600
	FOJ Check #321	03/05/96	2,900
	FOJ Check #334	04/05/96	3,000
	FOJ Check #340	04/30/96	500
	FOJ Check #343	06/07/96	2,500
	FOJ Check #363	11/07/96	<u>2,000</u>
	TOTAL		\$18,000

This series of FOJ checks totaling \$18,000 was issued to John Clark by Gary DeMastry, who then converted them to cash. According to an FOJ Checking Account Summary sheet prepared by Penny DeMastry, these checks were for "confidential" purposes.

According to Monthly FOJ Expenditure Summaries prepared by Penny DeMastry, \$16,800 was paid in cash to unknown business owners and employees for information. During an interview conducted on June 23, 1998, at the Auditor of State's Office, John Clark stated that he did not have direct contact with confidential informants. According to John Clark's statement, he visited local businesses to obtain information concerning potential criminal behavior. He stated the business owners established informants that were never identified to him, who delivered confidential information to the business owners. John Clark paid the business owner consistent cash payments of \$350 per month for the information provided by the unknown confidential informants. The money spent in this manner was identified within John Clark's Monthly FOJ Expenditure Summaries as LJC I-1 through I-4. John Clark stated this coding, LJC I-1, was his method of distinguishing payments to confidential informants.

According to John Clark's 1996 Monthly FOJ Expenditure Summary, the following is a list of four different confidential informants and the total amount each informant received in 1996:

John Clark paid \$4,200 in cash to an unknown confidential informant coded I-1. This amount was provided to the informant in twelve monthly cash payments of \$350.

Informant coded I-2 was paid \$4,200 in cash by John Clark for information. This amount was provided to the informant in twelve monthly cash payments of \$350.

He paid \$4,200 in cash to an unknown confidential informant coded I-3, for information. This amount was provided to the informant in twelve monthly cash payments of \$350.

John Clark paid \$4,200 in cash to an unknown confidential informant coded I-4, for information. This amount was provided to the informant in 12 monthly cash payments of \$350.

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There were no payments made to informants coded I-5 and I-6 in 1996.

Despite the Sheriff's Office having a Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are to be listed, signed for and witnessed, John Clark did not utilize them for any of the \$16,800 cash payments reportedly made to informants. Therefore, no documentation exists for the money expended in LJC I-1 through I-4. John Clark stated the Sheriff's Office does not require signed receipts from informants and requiring informants to sign receipts would result in their "injury or death." Yet during our review of the various detective's Agent Expense Sheet packets, we found these forms completed for amounts substantially less than payments John Clark made to informants.

On August 17 and 18, 1998, approximately two years after the expenditures were made, John Clark executed thirty-seven affidavits swearing the \$16,800 in cash was spent on confidential information pertaining to illegal narcotics activities. John Clark was never assigned to the Fairfield County Narcotics Division and never had any direct contact with confidential informants. Additionally, John Clark advised he paid for information prior to knowing whether the person or information received was credible, kept no summaries about the information obtained, did not require persons providing information to sign receipts indicating they received payment and destroyed all paperwork concerning the payments. John Clark indicated he could not recall any names of the people who he paid for information, even though he dealt with many of them over the course of one year. Several sworn affidavits submitted by John Clark indicate that he made singular payments of \$700 to confidential informants. These affidavits conflict his Monthly FOJ Expenditure Summary which indicates he paid two informants \$350 each rather than a singular payments of \$700. Therefore, since his affidavits did not correspond with his statement his affidavits were not viewed as credible. The \$16,800 constitutes a Finding for Recovery against John Clark.

We were able to determine from John Clark's 1996 Monthly FOJ Expenditure Summary that a total of \$1,416.50 was spent on meals. The documentation for these meals consisted solely of the entries contained on the Monthly FOJ Expenditure Summary sheets. There are no receipts or any other details to explain what business purpose the meals served, however, we were able to determine that for the majority of dates listed, John Clark was not on travel status. On August 17 and 18, 1998, approximately two years after the expenditures were made, John Clark executed sixty-three affidavits swearing the money was spent for breakfast, lunch and dinner meals. The \$1,416.50 will be classified as Undocumented Expenditures.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against John Clark and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$16,800 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

3.	FOJ Check #315	02/21/96	\$1,500
	FOJ Check #335	04/18/96	500
	FOJ Check #368	11/27/96	<u>1,000</u>
	TOTAL		\$3,000

Michael Schorr was issued FOJ checks #315, #335 and #368, totaling \$3,000, by Gary DeMastry. Checks #315 and #368 were for "confidential" purposes. Check #335 in the amount of \$500, was for the sponsorship of a soap box derby car. A spreadsheet prepared by Penny DeMastry identified expenses totaling \$3,181, absent of any carry over money from 1995. This

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spreadsheet of FOJ expenditures revealed Michael Schorr spent more money in 1996, than he received.

According to Michael Schorr's Monthly FOJ Expenditure Summary, he paid a total of \$1,300 in cash to unknown confidential informants for information. The payments to informants were coded C-1 on his Monthly FOJ Expenditure Summary. Additionally, Michael Schorr's summary identified the type of information the C-1 had provided, as escape, contraband, or suicide information. These payments were not supported by any receipts, investigative summaries or other documentation detailing the nature of the expenditures. However, on August 13, 1998, approximately two years after the expenditures were made, Michael Schorr executed fifteen affidavits, swearing the payments comprising the \$1,300 were used to pay for information pertaining to illegal activities concerning prisoner escape, contraband, suicide and narcotic usage. The \$1,300 will be classified as Undocumented Expenditures.

Despite the Sheriff's Office having a form titled Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are to be listed, signed for and witnessed, Michael Schorr did not utilize them for any of the \$1,300 cash payments reportedly made to informants. Therefore, no documentation exists for the money expended on C-1. Michael Schorr stated the Sheriff's Office does not require signed receipts from informants and requiring informants to sign receipts would stifle the flow of information. Yet during our review of the various detective's Agent Expense Sheet packets, we found these forms completed for amounts substantially less than payments Michael Schorr made to informants.

Michael Schorr's Monthly FOJ Expenditure Summary also showed he purchased meals totaling \$981. The documentation for these meals consisted solely of the entries contained on his Monthly FOJ Expenditure Summary. These meal entries usually indicate a "lunch" taken once to three times weekly, with no other information concerning the expense. During the week of May 1, 1996, there are five "lunch" entries, with two lunches on May 7, 1996. There are no receipts or any other details to explain what business purpose the meals served, however, we were able to determine that for the majority of dates listed, Michael Schorr was not on travel status. On August 12, 1998, approximately two years after the expenditures were made, Michael Schorr executed 34 affidavits, swearing the money was spent for breakfast, lunch and dinner meals. The \$981 will be classified as Undocumented Expenditures.

According to Michael Schorr's Monthly FOJ Expenditure Summary, he purchased \$280 in refreshments for Fairfield County prisoners working as trustees. The documentation for these refreshments consists solely of the entries contained on his Monthly FOJ Expenditure Summary. The entries describe these expenditures as "pizza and pop." There are no receipts or details concerning the type of business purpose the meal served. Ten affidavits were submitted for these expenditures, swearing they were for the purchase of refreshments for trustees. The \$280 will be classified as Undocumented Expenditures.

Michael Schorr's Monthly FOJ Expenditure Summary indicated he purchased a meal totaling \$80. The documentation for this meal consists solely of the entry contained on his Monthly FOJ Expenditure Summary. The entry indicates this expenditure was for "pizza for deputies, Halloween security meeting." There are no receipts or details concerning the type of business purpose the meal served. One affidavit was submitted for this expenditure, swearing that this was for the purchase of a dinner meal. The \$80 will be classified as Undocumented Expenditures.

According to Michael Schorr's FOJ Monthly Expenditure Summary, he purchased a total of \$20 in gasoline. The documentation for these purchases consists solely of the entries contained on

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his Monthly FOJ Expenditure Summary. These entries describe the expenditures were for "gas for special duty for prisoner transport." There are no receipts or other documentation for these expenses. Sworn affidavits were submitted for these expenditures. Two affidavits were submitted for these expenditures, swearing they were for the purchase of gasoline. The \$20 will be classified as Undocumented Expenditures.

Michael Schorr's Monthly FOJ Expenditure Summary indicated he purchased Halloween candy totaling \$20. The documentation for this purchase consists solely of the entry contained on his Monthly FOJ Expenditure Summary. The entry described the expenditure was for "Halloween candy for vehicle." There are no receipt's or other documentation for the expense. One affidavit was submitted for the expenditure, swearing that this was for the purchase of candy. The \$20 will be classified as Undocumented Expenditures.

4. FOJ Check #345 06/12/96 \$700

Mel Meloy was issued FOJ check #345 for \$700 by Gary DeMastry. These expenditures and Findings for Recovery are addressed in Issue No. 3 later in the report.

5. FOJ Check #347 06/21/96 \$1,000

Penny DeMastry was issued FOJ check #347 for \$1,000 by Gary DeMastry. According to an entry on an Monthly FOJ Expenditure Summary, dated 06/21/96 and provided by Penny DeMastry, she used her 1987 Astro Van to transport food and prisoners to and from the main jail located at 221 East Main St., Lancaster, Ohio, to the Minimum Security Misdemeanor Jail (M.S.M.J.) located on West Wheeling St., Lancaster, Ohio. The use of her vehicle for transportation purposes occurred between April 1996 and December 1996. There was no information or documentation submitted which would provide dates, beginning and ending mileage or the rate of mileage compensation. It is a common practice of law enforcement entities for the person transporting prisoners to notify the dispatcher of beginning and ending mileage. The dispatcher enters this information on a daily activity log which is permanent record. This policy will eliminate potential civil and criminal liability and will assist with substantiating compensation for the transports.

During our review of this expenditure, we determined the distance from the main jail to the M.S.M.J. The distance is .6 miles one way and 1.2 miles round trip. We calculated the mileage compensation rate utilizing the allowable IRS compensation rate for 1996 of .28 per mile. This calculation shows that 3,571.43 miles would be required to justify a compensation of \$1,000. Further calculations revealed that this mileage would have required 2,976.2 round trips. As the declared reimbursement period covered April to December of 1996, we determined this consisted of 275 days and would have required 10.8 round trips per day, seven days per week to justify the compensation of \$1,000. During an interview with Michael Schorr, who oversees all jail operations for the Fairfield County Sheriff's Office, he advised meal transports were conducted by the jail cooks utilizing old County cruisers.

Finding for Recovery

Based on the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund in the amount of \$1000 for public monies illegally expended is hereby issued against Penny DeMastry and her bonding company, County Risk Sharing Authority, jointly and severally.

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The preceding occurred while Gary K. DeMastry was the Sheriff of Fairfield County and FOJ check #347 was issued by him to Penny DeMastry. Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditures. Seward v. National Surety Co., 120 Ohio St. 47 (1929); 1980 Op. Att'y Gen. No. 80-074; Ohio Rev. Code Section 9.39; State ex rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985). Public officials who have control over public funds or property are secondarily liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost, or stolen. Public officials will be liable if and to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att'y Gen. No. 80-074.

Accordingly, a secondary Finding for Recovery is hereby issued against Gary K. DeMastry, Sheriff of Fairfield County, and his bonding company, The Ohio Casualty Insurance Company, jointly and severally, in the amount of \$1000 in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund. Sheriff DeMastry shall be secondarily liable for such illegally expended monies only to the extent that recovery or restitution is not obtained from Penny DeMastry.

6. Based on a review of FOJ checks for 1996, we determined no checks were issued to Marc Grimm. Additionally, a review of Dennis Carley's FOJ Expenditure Log indicated there were no cash disbursements to Marc Grimm by Dennis Carley. Therefore, we were unable to ascertain the source of cash used for his expenses. Marc Grimm's Monthly FOJ Expenditure Summary revealed he paid a total of \$715 to confidential informants for information. Despite the Fairfield County Sheriff's Office having a form titled Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are to be listed, signed for and witnessed, Marc Grimm did not utilize them for any of the \$715 cash payments reportedly made to informants. Therefore, no documentation existed for the money expended in MG-I. Marc Grimm stated the Fairfield County Sheriff's Office does not require signed receipts from informants and requiring informants to sign receipts would stifle the flow of information. However, during our review of the various detective's Agent Expense Sheet packets, we found these forms completed for amounts substantially less than payments Marc Grimm made to informants. The expenditures totaling \$715 that were reportedly paid to informants were also not supported by receipts or other documentation detailing the expenditures were made as part of a particular ongoing investigation. However, on August 12, 1998, approximately two years after the expenditures were made, Marc Grimm executed twelve affidavits, swearing that payments totaling \$715 were made to confidential informants concerning narcotics information. Based on these affidavits, the \$715 will be categorized as Undocumented Expenditures.

Marc Grimm stated during an interview revealed he directly paid informants for information, however he did not document the information in a summary, obtain a signed receipt or have the transaction witnessed by another employee of the Fairfield County Sheriff's Office. He stated he periodically provided Penny DeMastry with a note indicating the amount paid to an informant. Penny DeMastry designed the code MG-I, indicating an informant payment when she recorded the amount of the payment on his Monthly FOJ Expenditure Summary.

An examination of Marc Grimm's Monthly FOJ Expenditure Summary revealed he purchased a total of \$1,058.77 in daily meals. There are no receipts or any other details to explain what business purpose the meals served, however, we were able to determine that for the majority of dates listed, Marc Grimm was not on travel status. On August 12, 1998, approximately two years after the expenditures were made, Marc Grimm executed fifty-nine affidavits, swearing the money was spent for breakfast, lunch and dinner meals. The \$1,058.77 will be classified as Undocumented Expenditures.

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7. As no FOJ checks were issued to Dave Mace during 1996 and no cash disbursements made by Dennis Carley, we were unable to ascertain the source of cash used for his expenses. Dave Mace's Monthly FOJ Expenditure Summary revealed he paid a total of \$775 to confidential informants for information. Despite the Sheriff's Office having a Narcotics Division Informant Payment Receipt form, upon which confidential informant payments are to be listed, signed for and witnessed, Dave Mace did not utilize them for any of the \$775 cash payments reportedly made to informants. Therefore, no documentation exists for the money expended in C-24 through C-35. During our review of the various detective's Agent Expense Sheet packets, we found these forms completed for amounts substantially less than payments Dave Mace made to informants. On August 12, 1998, approximately two years after the expenditures were made, Dave Mace executed nine affidavits, swearing the separate payments comprising \$775 were made for information concerning three burglary, two arson, one auto vandalism and three mailbox vandalism investigations. Based on these affidavits, the \$775 will be categorized as Undocumented Expenditures.

8. **FOJ Check #324 03/19/96 \$1,120**

FOJ check #324 was issued payable to GM Card services in the amount of \$1,120. This check was issued to pay for six airline tickets to the National Sheriff's Convention in Portland, Oregon that had been charged on Gary and Penny DeMastry's personal GM credit card. Within documentation provided by the Fairfield County Sheriff's Office was an explanation page for three expenditures that had occurred in 1996. The explanations were typed on the same form prepared by Penny DeMastry for reporting of Monthly FOJ Expenditures. This form contained entries detailing fees paid to Penny DeMastry for the use of an Astro Van in transporting prisoners, and discussion of the "mistaken purchase" of two airline tickets to the NSA Conference in Portland, Oregon. The two airline tickets, totaling \$448, were mistakenly included in the total amount (\$1,120) paid by FOJ check #324. The documentation reviewed clearly showed the spouse of Marc Grimm, Beth Grimm, and the daughter of Gary DeMastry, Nicole DeMastry, attended the conference. It was also revealed that FOJ funds were used for the expenses as a result of these non employees attending the conference. The Findings for Recovery in this issue are further discussed in Issue #3 later in this report. The typed entry on the Monthly FOJ Expense Summary further mentioned that reimbursement of the \$448 for airline tickets was completed on 12/23/96 by Gary DeMastry, by paying Chaplain Rowlands \$500 from his personal money, for Chaplain services from 07/01/96 through 12/31/96. A receipt was attached to the explanation sheet that contained Gary DeMastry and Mark Rowlands' signatures.

9. **FOJ Check #337 04/25/96 \$2,783.41**

During our review of the 1996 FOJ account, we determined that FOJ check #337 was issued to First Deposit in the amount of \$2,783.41. The check was issued on April 25, 1996 and signed by Gary DeMastry. A copy of the check was accompanied by a First Deposit Visa Gold credit card transaction summary from Providian Bancorp believed to be issued to Gary and Penny DeMastry.

The credit card transaction summary detailed nine airline tickets and one transaction that appeared to be a foreign currency transaction in Ottawa, Ontario, Canada. This entry was partially obscured due to the poor quality of the copy provided. The following list details the airline tickets purchased, who the ticket was used by, the date of use, ticket destination and cost of the ticket:

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Date	Ticket Used By	Destination	Airlines	Cost
Unknown	Unknown	Ottawa, Ontario	Unknown	\$160.73
05/14/96	Mark Rowlands	Washington, DC	US Airways	248.00
05/14/96	Dennis Carley	Washington, DC	US Airways	248.00
05/03/96	Gary DeMastry	Orlando, FL	America West	276.00
05/03/96	Penny DeMastry	Orlando, FL	America West	276.00
05/03/96	Scott Jones	Orlando, FL	America West	276.00
05/03/96	Richauna Jones	Orlando, FL	America West	276.00
05/07/96	Shane Skeen	Devil's Lake, ND	Northwest	397.00
04/08/96	Gary DeMastry	Miami, FLA	US Airways	313.00
04/08/96	Nicole DeMastry	Miami, FLA	US Airways	313.00
TOTAL				\$2,783.73

We received the credit card summary accompanying copies of 1996 FOJ checks. No additional explanation accompanied the credit card summary sheet which was attached to a copy of FOJ check #337, in the amount of \$2,783.41.

In examining the credit card summary, the first entry, although partially obscured, appeared to represent a foreign currency transaction in Ottawa, Ontario for \$160.73. There was no additional information provided to explain this transaction. As a result, a Finding for Recovery will be issued against Gary DeMastry.

The trip to Orlando, Florida, made by Gary and Penny DeMastry and Scott and Richauna Jones was to attend a seminar in Lakeland, Florida, sponsored by the International Associations of Chiefs of Police. According to the expense report turned in for this training, the seminar was titled COPS III "Beyond Definitions & Cheerleading." This trip is covered in detail in Issue #3 later in this report, along with Findings for Recovery issued for the price of tickets for Penny DeMastry and Scott Jones' wife, Richauna.

The trip to Miami, Florida, on April 8, 1996, was taken by Gary DeMastry and his daughter, Nicole. Nicole DeMastry is not a member of the Fairfield County Sheriff's Office or an employee of Fairfield County. Additionally, we were not able to determine whether the airline tickets purchased by Gary DeMastry were not arbitrary and unreasonable as no documentation was provided for this trip. The charges, in the amount of \$626 constitute a Finding for Recovery against Gary DeMastry and in favor of the Fairfield County Sheriff's Office FOJ fund.

On August 24, 1998, a large box containing affidavits was received at the Auditor of State Offices from the Fairfield County Sheriff's Office. Within the submitted material was a copy of a letter dated April 29, 1997, wherein Gary DeMastry detailed eight personal charges that were improperly paid utilizing FOJ funds. Additionally, Gary DeMastry states in the letter that he deposited a personal check in the amount of \$1, 583.73 to cover the charges. While the letter/memo claimed the actions were "a mistake and inadvertent", these personal charges did not occur at one time, from a single trip, or even during a single year. Three of the eight charges arose from improper payment of conference registration fees for non-employees. The payment of these fees was accomplished when Gary DeMastry issued FOJ check # 223 on February 22,

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1995. A portion of the reimbursement check, \$245, went to pay for registration fees of two employees and the guest fee for his mother-in-law to attend the 1995 National Sheriff's Conference in San Antonio, Texas. The date of repayment was April 30, 1997.

Another portion of the personal check, \$626, went to repay two airline tickets to Miami, Florida. While the charge was incurred in 1996, we had no information concerning the law enforcement purpose of this trip that would permit the expenditure of FOJ funds, constituting a Finding for Recovery. Since Gary DeMastry repaid the \$626, this amount will be classified as a Finding Repaid under Audit.

According to documentation obtained from Southwest Airlines, Shane Skeen utilized the airline tickets on May 7, 1996, when he flew from Columbus to St. Paul, Minnesota, then on to Devil's Lake, North Dakota. Although no documentation was provided by the Fairfield County Sheriff's Office, we were able to determine through Internet research there was a law enforcement training center in the Devil's Lake area. We were able to obtain documentation from the Office of the ND Judge Advocate General for the North Dakota National Guard which indicates Deputy Skeen underwent Counter Sniper Operations training put on by the Tactical Force Institute at Camp Grafton, North Dakota between May 8-14, 1996.

Findings for Recovery

No documentation was presented to explain the \$160.73 charge on Gary DeMastry's personal Visa card. We determined that because no documentation was presented to explain this charge, and no evidence was presented to support the expenditure was not arbitrary or unreasonable, a Finding for Recovery will be issued. Additionally, there was no documentation presented with this charge that indicated Sheriff DeMastry's trip was for a legitimate law enforcement purpose. Therefore, the entire charge of \$626 constitutes a Finding for Recovery.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account, in the amount of \$160.73 for the illegal expenditure of public monies, is hereby issued against Sheriff Gary K. DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account in the amount of \$626 for the illegal expenditure of public monies, is hereby issued against Sheriff Gary K. DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally.

Findings Repaid Under Audit

On April 30, 1997, over one year after the expenditures were made, Gary DeMastry repaid \$626 and \$160.73 to the Fairfield County Furtherance of Justice checking account. The \$626 repaid two airline tickets issued for a trip to Miami, Florida for Sheriff DeMastry and his daughter Nicole. The \$160.73 repaid the foreign currency transaction that was also submitted and paid by Fairfield County.

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1996 FOJ Table of Findings for Recovery

Name	Finding Amount	Page Number(s) for Support
Dennis Carley	\$3,871.19	48
John Clark	16,800.00	49, 50
Penny DeMastry	1,000.00	52
Gary DeMastry	786.73	54-56
TOTAL	\$22,457.92	

1996 Table of Undocumented Expenditures

Name	Undocumented Expenditure	Page Number(s) for Support
Gary DeMastry	\$2,977.53	47, 48
John Clark	1,416.50	50
Michael Schorr	2,681.00	51, 52
Marc Grimm	1,773.77	53
David Mace	775.00	54
TOTAL	\$9,623.80	

1996 Table of Findings for Adjustments

Due From (Fund)	Adjustment Amounts	Page Number(s) for Support
Furtherance of Justice	\$19,315.55	46
Furtherance of Justice	5,000	46
TOTAL	\$24,315.55	

Detailed Results of 1997 FOJ Checks

The Fairfield County Sheriff's salary in 1997 was \$52,571. Per Ohio Rev. Code § 325.071 the sheriff is to receive 50% of his annual salary allowed under divisions (A) and (B) of Ohio Rev. Code § 325.06, to provide for expenses he incurs in the performance of his official duties and in the furtherance of justice. Applying the statute language, the authorized FOJ allocation for Fairfield County in 1997 was \$23,365. However, an improper allocation of \$46,800 was made by the Fairfield County Commissioners. As a result, the FOJ was overfunded by \$23,435.

On August 24, 1998, the Auditor's Office received a large box of affidavits and copies of personal check payments. Within this material we identified a personal check from Sheriff DeMastry in the amount of \$1,583.73. This check represented a personal repayment for several personal and improper FOJ expenditures that occurred in 1995 and 1996. The recap sheet further details that \$1,264.22 was redeposited into the account from money returned from

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

advances for training and conferences. The total amount of FOJ funds available to the Fairfield County Sheriff's Office in 1997 was \$51,144.52.

Throughout 1995, Gary DeMastry improperly requested reimbursements from the County Auditor's office totaling \$3,732.96. A detailed review of the account activity revealed that only \$2,149.23 was reimbursed to the FOJ fund through county issued warrants. Initially, we were unable to reconcile another deposit for \$1,583.73 made to the account on April 30, 1997. Although the original purchases were inappropriately charged to the FOJ fund, the FOJ fund was made whole when it was reimbursed by funds noted above. Therefore, a Finding for Adjustment is not necessary.

There are no provisions within Ohio Revised Code § 325.071 allowing for additional allocations to the FOJ Fund, therefore a Finding for Adjustment for public moneys illegally expended is hereby issued against the Fairfield County Sheriff's Office Furtherance of Justice Fund in the amount of \$23,435 in favor of the Fairfield County General Fund.

1. FOJ Check #376 01/24/97 \$4,000

FOJ check #376 in the amount of \$4,000 was issued to Penny DeMastry by her husband, Sheriff Gary DeMastry. Penny DeMastry provided information on a monthly expenditure form indicating she paid John Clark \$400 per week for 10 weeks. He consistently worked five hours overtime per day at \$16 per hour performing "Community Policing" duties. There was no documentation to justify paying 25 hours of overtime for 10 weeks to an officer who was assigned to "Community Policing" as part of regular duties. However, on August 12, 1998, a single affidavit was executed by Penny DeMastry swearing these monies were paid in cash to John Clark for legitimate law enforcement purposes pertaining to community policing.

Expenditures totaling \$4,000 were made from the FOJ fund when funds were available from the General Fund Account. The use of FOJ funds in this manner was deemed improper per 1969 Op. Atty. Gen. No. 69-090.

Finding for Adjustment

Based on the foregoing facts, a Finding for Adjustment is hereby issued for public money improperly expended, against the Fairfield County Sheriff's Office Payroll Fund account and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account in the amount of \$4,000.

2.	FOJ Check #377	01/28/97	\$ 4,500.00
	FOJ Check #396	04/16/97	2,000.00
	FOJ Check #420	07/24/97	3,000.00
	FOJ Check #440	10/16/97	3,000.00
	FOJ Check #467	12/29/97	1,500.00
	26 Additional FOJ Checks		<u>2,707.10</u>
	TOTAL		\$16,707.10

This series of FOJ checks was issued to Dennis Carley by Gary DeMastry and subsequently converted to cash. The first four checks were classified as "Confidential Narcotics," although not in the manner prescribed in AOS Circular 81-7. FOJ Check #467 in the amount of \$1,500 was issued to Dennis Carley for the purchase of ammunition supplies. The additional twenty six FOJ checks that Dennis Carley received during 1997, were for reimbursement of various utility charges at the undercover drug house. We were able to locate billing statements and documentation for each of these utility charges.

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Due to the manner in which funds from confidential FOJ checks were distributed, the total amount listed on each check Dennis Carley received was not disbursed to a single person.

We performed a review of Dennis Carley's 1997 FOJ Expenditure Log revealing the following disbursements: \$1,000 to Gary DeMastry; \$3,150 to Tony Storey; \$2,250 to Scott Jones; \$1,500 to Detective Williamson; \$3,730 was paid to confidential informants; \$2,976.57 was listed for various expenditures.

A 1997 Monthly FOJ Expenditure Summary was finally received for Sheriff DeMastry on August 24, 1998. There were no entries on the Monthly FOJ Expenditure Summary to verify that he received \$1,000 from Dennis Carley. This expenditure will be a Finding for Recovery against Dennis Carley.

Tony Storey's Agent Expense Sheet contained entries acknowledging receipt of \$8,850 from Dennis Carley. Of the \$8,850 paid to Tony Storey, \$5,700 of the amount was LETF monies. The remaining \$3,150 was received from the FOJ fund. According to the Agent Expense Sheet for Tony Storey, he purchased miscellaneous items totaling \$593.89. No receipts were found to document these purchases, constituting a Finding for Recovery. Additionally, meals totaling \$220.94 were also purchased. The proof of these expenditures consisted only of tear-off receipts with handwritten entries for the amount and date.

The Agent Expense Sheets for Tony Storey showed \$1,170 was given to Scott Jones. The Agent Expense Sheets of Scott Jones did not reflect receipt of the money and there were no signed receipts for any inter departmental transfers between Tony Storey and Scott Jones. On April 2, 1999, Scott Jones executed an affidavit swearing that he had received \$1,170 from Tony Storey. The affidavit contained non-specific language stating the money was expended for legitimate law enforcement purposes. Based on this affidavit the previous proposed Finding for Recovery against Tony Storey is changed to Scott Jones as no documentation was presented detailing what the money was spent for, despite Scott Jones keeping a detailed Agent Expense Sheet for 1997. A Finding for Recovery will be issued against Scott Jones for \$1,170.

According to the 1997 Agent Expense Sheet for Scott Jones, he made four cash payments to a confidential informant, totaling \$800. Three of the four Informant Payment Receipts were witnessed by John Williamson and signed by Scott Jones. One receipt contained the date of 3/17/97, one contained the date of 07/21/97, while the remaining two were dated 07/22/97.

A former Fairfield County Sheriff's Office employee was contacted and asked about pre-signed Informant Payment Receipts. The former employee claimed, in July of 1997, to have directly witnessed a receipt that was pre-signed. He was instructed by Scott Jones to meet with a confidential informant and to pay the informant. The former employee did not recall the amount of the payment, however, he did recall that Scott Jones gave him a receipt for the payment that had been previously signed by this informant.

According to Scott Jones' FOJ Agent Expense Sheet, there were \$82.00 in various expenditures for which adequate supporting documentation was not provided. These expenditures constitute a Finding for Recovery against Scott Jones. Additionally, the last entry on Scott Jones' FOJ Agent Expense Sheet revealed a remaining cash balance of \$1,821.76. From the documentation provided, there is no indication the money was returned to the County Treasurer's Office as required by Ohio Rev. Code §325.071. The \$1,821.76 constitutes a Finding for Recovery against the Scott Jones in favor of the County General Fund.

The last entry on John Williamson's 1997 FOJ Agent Expense Sheet revealed a remaining cash balance of \$917.25. The disposition of this money is unknown. From the documentation provided, it appears the money was not returned to the County Treasurer's Office as required by

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Ohio Rev. Code § 325.071. Therefore, the \$917.25 constitutes a Finding for Recovery against the John Williamson in favor of the County General Fund.

According to Dennis Carley's 1997 FOJ Expenditure Log, he purchased several meals totaling \$180.13. There was no explanation provided regarding the business purpose the meals served. Detailed receipts were provided for four of the meal charges totaling \$85.30. There were no receipts provided for the remaining \$94.83 in meal expenditures, resulting in a Finding for Recovery against Dennis Carley in the amount of \$94.83.

Dennis Carley also purchased numerous meals and refreshments for drug eradication, investigative and arrest purposes, totaling \$285.37. Detailed receipts were provided for six of the expenditures, totaling \$181.57. On August 12, 1998, a single affidavit was executed by Dennis Carley swearing that an expenditure of \$46 on June 4, 1997, was for the purchase of food and soft drinks for law enforcement personnel during the execution of arrest warrants and marijuana eradication. The affidavit included a second expenditure of \$56.39 for which a detailed receipt was previously provided. Therefore, only \$46 was classified as an undocumented expenditure. There were no receipts for the remaining \$57.80 in expenditures resulting in a Finding for Recovery against Dennis Carley in the amount of \$57.80.

Eight informant meal expenditures were made by Dennis Carley during 1997, totaling \$76.88. Detailed receipts were provided for \$52.73 of these expenditures. There were no receipts for the remaining \$24.15 in expenditures. However, on August 12, 1998, Dennis Carley executed eight affidavits, swearing the monies were expended for legitimate law enforcement purposes, including the purchase of meals for informants during the investigation of narcotics related crimes. In the absence of additional documentation, the Auditor of State's Office determined that affidavits alone were not sufficient to support the expenditures. Therefore, the \$24.15 amount will be listed as Undocumented Expenditures.

Expenditures totaling \$580 were reportedly paid to informants, but were not supported by receipts or other documentation detailing the expenditures were made as part of a particular ongoing investigation. On August 12, 1998, Dennis Carley executed five affidavits swearing the separate payments comprising \$580, were made for legitimate law enforcement purposes. Based on these affidavits, the \$580 will be categorized as an Undocumented Expenditures.

Dennis Carley stated in an interview that Gary DeMastry permitted David Peck to resign as a full time deputy and then obtain a reserve status in an undercover capacity. As a reserve, which is normally an unpaid position, David Peck was paid a total of \$2,250, in two payments by Dennis Carley. According to the receipts signed by David Peck, he was paid as a confidential informant. However, the action of inserting a former uniformed deputy, who was well known in the community, to a position as a paid confidential informant, was regarded as very unusual.

There were approximately forty-one receipts in a packet submitted to the Auditor of State's Office for Dennis Carley's FOJ expenditures in 1997. Of the 41 receipts, 14 were tear-off receipts providing limited information. Of the fourteen tear-off receipts, ten were completely blank, while four receipts, totaling \$148.50, contained handwritten amounts with no date or identity of the restaurant. With regard to these 41 receipts, Dennis Carley's FOJ Expenditure Log did not reflect expenses for which three tear-off receipts were provided.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended, against Dennis Carley and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$1,152.63 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

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Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended, against Tony Storey and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$ 593.89 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended, against Scott Jones and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$ 3,073.76 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

Based on the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery is hereby issued for public money improperly expended against John Williamson and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$917.25 in favor of the Fairfield County General Fund.

3.	FOJ Check #380	02/21/97	\$3,000.00
	FOJ Check #385	03/03/97	4,000.00
	FOJ Check #390	03/21/97	18.67
	FOJ Check #394	04/03/97	1,000.00
	FOJ Check #399	05/09/97	1,000.00
	FOJ Check #401	05/14/97	68.09
	FOJ Check #403	05/14/97	426.32
	FOJ Check #408	06/04/97	77.02
	FOJ Check #409	06/06/97	1,250.00
	FOJ Check #414	06/24/97	199.45
	FOJ Check #417	07/10/97	1,200.00
	FOJ Check #419	07/16/97	148.26
	FOJ Check #428	09/10/97	191.96
	FOJ Check #433	09/24/97	143.07
	FOJ Check #435	10/07/97	1,200.00
	FOJ Check #436	10/07/97	263.22
	FOJ Check #451	11/05/97	1,200.00
	FOJ Check #452	11/05/97	111.87
	FOJ Check #456	11/18/97	139.09
	FOJ Check #462	12/09/97	1,500.00
	FOJ Check #465	12/29/97	153.53
	FOJ Check #468	12/29/97	<u>1,338.40</u>
	TOTAL		\$18,628.95

Gary DeMastry issued the above FOJ checks to himself and subsequently converted the checks to cash. Nine FOJ checks totaling \$15,350 were classified as "Confidential Narcotic." Eleven FOJ checks totaling \$1,872.46 were classified as "Meal Reimbursement." One FOJ check for \$68.09 was classified as reimbursement for "Jail Remote." One FOJ check in the amount of \$1,338.40 was classified as reimbursement "Mileage for van usage - narcotics".

According to Gary DeMastry's 1997 Monthly FOJ Expenditure Summary cash payments totaling \$11,000 were reportedly paid to informants. There was no supporting documentation to show these expenditures were made as part of a particular ongoing investigation. On August 12, 1998, Gary DeMastry executed 32 affidavits swearing the \$11,000 in cash was expended for legitimate law enforcement purposes, described as payments to confidential informants for information. Based on these affidavits, the \$11,000 will be categorized as Undocumented Expenditures.

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According to Gary DeMastry's 1997 Monthly FOJ Expenditure Summary, he made three cash payments totaling \$3,850 to Mark Rowlands, a reserve deputy, for chaplain services during 1997. The documentation for these cash payments consisted solely of the entries contained on Sheriff Gary DeMastry's Monthly FOJ Expenditure Summary. There was no other documentation supporting these expenditures. On August 20, 1998, three affidavits were executed by Gary DeMastry swearing these cash payments to Chaplain Rowlands were made for legitimate law enforcement purposes pertaining to chaplain services. Based on these affidavits, the \$3,850 will be categorized as an Undocumented Expenditures.

From a review of the meal purchases listed on Gary DeMastry's 1997 Monthly FOJ Expenditure Summary, we determined that Gary DeMastry made \$500 in meal expenditures on a regular basis during the first three months of 1997. The documentation for these meal expenditures consisted solely of the entries contained on Gary DeMastry's Monthly FOJ Expenditure Summary. There were no detailed receipts or supporting documentation provided verifying these expenditures. On August 12, 1998, 30 affidavits were executed by Gary DeMastry swearing these meal purchases were made for legitimate law enforcement purposes pertaining to breakfast, lunch and dinner meals. Based on these affidavits, the \$500 will be categorized as an Undocumented Expenditures.

There were also 11 FOJ checks which Gary DeMastry issued to himself for meal reimbursements totaling \$1,872.46. There were no receipts or any other details to explain what business purpose the meals served. On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received were 11 sworn affidavits signed by Gary DeMastry on April 1, 1999, and receipts and other documentation to support these expenditures.

A review of the 22 FOJ checks Gary DeMastry issued to himself during 1997 revealed that FOJ check #401 in the amount of \$68.09 dated May 14, 1997 was for the purchase of an unknown item claimed as a jail remote. On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received was an affidavit signed by Gary DeMastry on April 1, 1999, and other documentation, including receipts and invoices, to support this expenditure.

Gary DeMastry issued FOJ check #468 to himself for \$1,338.40. According to the FOJ Checking Account Summary prepared by Penny DeMastry for 1997 FOJ checks, this check was issued for the reimbursement of mileage put on an unknown vehicle for narcotics investigative purposes. There was no information or documentation submitted which would provide dates, beginning and ending mileage, the rate of mileage compensation, or registration of this vehicle. On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received was an affidavit signed by Gary DeMastry on December 29, 1997, and other documentation stating that the van had been driven 4,780 miles from June 1, 1997 to December 1, 1997.

4. FOJ Check #387 03/04/97 \$1,000

FOJ check #387 was issued to George Conrad (not on employee roster) in the amount of \$1,000 by Gary DeMastry and was classified as "Confidential Information." As a result of the AOS regular audit, a receipt titled "Bill for Services Rendered" signed by George Conrad was discovered. The receipt revealed FOJ check #387 in the amount of \$1,000 and LETF check #1128 in the amount of \$500, were payments for "Confidential Information." After discovering the suspicious circumstances of the receipt, AOS personnel interviewed Mr. Conrad. Mr. Conrad stated he never provided any form of information concerning criminal activity. He did state that he was paid a total of \$1,500 by Gary DeMastry for drywall remodeling in the main jail. According to Mr. Conrad, Gary DeMastry requested him to sign the receipt acknowledging

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receipt of the \$1,500 prior to receiving the two checks. Mr. Conrad advised he observed the type written entry, "Confidential Information" on the receipt, and considered it "unusual" and mentioned it to his wife.

This matter was classified as a Finding for Adjustment in the regular financial audit of Fairfield County for the period January 1, 1997- December 31, 1997.

5.	FOJ Check #398	04/29/97	\$600
	FOJ Check #425	08/27/97	<u>60</u>
		Total	\$660

FOJ check #398 was issued to Michael Schorr in the amount of \$600 by Gary DeMastry for a "Soap Box Derby Car." On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received were affidavits signed by Michael Schorr on April 1 and 2, 1999, and other documentation, including receipts and invoices, to support this expenditure. The information documented that FOJ Checks #398 and 425 were spent for a soap box derby car, fees and food reimbursement.

6.	FOJ Check #407	06/04/97	\$355
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FOJ check #407 was issued to David Francis (not on employee roster) in the amount of \$355 by Gary DeMastry, and was classified as "Work Performed." There was no documentation submitted providing details of the expenditure and David Francis could not be located. Expenditures totaling \$355 were made from the FOJ Fund when funds were available from the appropriate Fund Account.

On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office. Within the materials received was an affidavit signed by Gary DeMastry on April 1, 1999, swearing that on June 4, 1997, he paid David Francis for work completed on the remodeling of the property room.

7.	FOJ Check #411	06/12/97	\$600
	FOJ Check #439	10/16/97	<u>300</u>
		Total	\$900

FOJ check #411 was issued to Mel Meloy in the amount of \$600 by Gary DeMastry. This check was issued in advance of a NENA Conference in Baltimore, Md. attended by Mel Meloy. FOJ check #439 in the amount of \$300 was also issued to Mel Meloy by Gary DeMastry for a "911 Conference." On April 2, 1999, additional documentation was submitted to the Auditor of State's Office concerning these checks.

Checks totaling \$900 were issued from the FOJ checking account when funds were available from the Training Fund Account. The use of FOJ funds in this manner is deemed improper based on the 1969 Op. Atty. Gen. No. 69-090. Calculations of the Findings for Recovery concerning the expenditures made with these two FOJ checks is addressed within Issue No. 3 later in this report.

8.	FOJ Check #422	08/04/97	\$1,500
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FOJ check #422 was issued to John Clark for \$1,500 by Gary DeMastry and subsequently converted to cash. This check was classified as "Community Policing."

On April 2, 1999, the Auditor of State's Office received additional material concerning this

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transaction. On April 1, 1999, John Clark executed an affidavit swearing this expenditure was made by him either from the FOJ or LETF fund to an un-named and un-numbered confidential informant or for other legitimate law enforcement purposes or for Community Policing. Accompanying the affidavits were documents showing that the money was actually received by John Clark as payment for hours he worked. The first two payments reflected additional money he received for Community Policing on days that he was already scheduled to work an 8 hour shift. The remaining payments were made for community policing hours he apparently worked after leaving the Fairfield County Sheriff's Office on March 1, 1997. The Bi-weekly Pay Sheets submitted detailing the hours John Clark worked were not signed or authorized. In checking with the Fairfield County Auditor's Office, we determined there was no IRS 1099 form issued to John Clark to report this income.

Finding for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against John Clark and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$1,500 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account.

9. FOJ Check #444 10/27/97 \$117

FOJ check #444 was issued to Scott Jones in the amount of \$117 by Gary DeMastry, and was classified as "Reimbursement Soccer Trophies." According to the Agent Expense Sheets submitted by Scott Jones, his last entry was dated 09/15/97 with a balance of \$1,821.76. There was no documentation or receipt for the expenditure submitted with the incomplete expenditure log.

On April 2, 1999, additional documentation was received from the Fairfield County Sheriff's Office that supported this expenditure.

10. FOJ Check #469 12/29/97 \$850

FOJ check #469 was issued to Mark Rowlands in the amount of \$850 by Gary DeMastry for "9/97 to 12/97 Chaplain Services." Mark Rowlands did not submit an expenditure log or documentation concerning the services he provided for any year.

In checking with the Fairfield County Auditor's Office, we determined no IRS 1099 form was issued to Mark Rowlands for this income.

On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office concerning this expenditure. The documentation received consisted of a "Receipt of Check" form signed by Deputy M.K. Rowlands, acknowledging receipt of FOJ Check #469 on December 29, 1997. Following this receipt was an letter from Mark Rowlands and a statement for Chaplain Services. The date of the Rowlands letter was December 30, 1997.

Finding for Adjustment

Based on the foregoing facts, a Finding for Adjustment is hereby issued for public money improperly expended, against the Fairfield County Sheriff's Office Payroll Fund account and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund Account in the amount of \$850.

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1997 FOJ Table of Findings for Recovery

Name	Finding Amount	Page Number(s) for Support
Dennis Carley	\$1,152.63	59-60
Scott Jones	3,073.76	59-60
John Williamson	917.25	59,60
John Clark	1,500.00	63-64
Tony Storey	593.89	59
Total	\$7,237.53	

1997 FOJ Table of Undocumented Expenditures

Name	Undocumented Amount	Page Number(s) for Support
Gary DeMastry	\$15,350.00	61,62
Dennis Carley	650.15	60
Total	\$16,000.15	

1997 FOJ Table of Findings for Adjustment

Due From (Fund/Acct)	Adjustment Amounts	Page Number(s) for Support
Sheriff's Payroll Account	\$4,000.00	58
Furtherance of Justice	23,435.00	58
Sheriff's Payroll Account	850.00	64
Total	\$28,285.00	

Management Comments

1. The Fairfield County Sheriff's Office does not have a written policy and procedures manual addressing the management of confidential informants. This has resulted in detectives managing drug and information informants as they see fit and without management oversight. Dennis Carley advised that he was too busy to review Agent Expense Sheets maintained by detectives and undercover officers. Detectives and officers working in undercover capacities appear to document drug related activities much more completely than ranking officers within the Sheriff's Office, as evidenced by our review of Narcotics files. We recommend the Fairfield County Sheriff's Office prepare and adopt a written policy regarding the management of confidential informants. This would insure the management of drug informants is not left to detectives and investigators. A well designed policy would include some of the following issues:
 - a. Indicate which investigators may maintain informants.
 - b. Who supervises the confidential informants.

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- c. Procedure for the coding of all confidential informants and safeguarding of identities.
 - d. Policy should clearly establish that informants are assets of the Sheriff's office, not of individual investigators or Sheriff's office members. To this end, management should authorize and encourage investigators to share informants.
 - e. Policy should establish clearly defined procedures concerning the creation and documentation of informant files. Establishment of files document an officer's interaction with the CI.
 - f. Policy should detail the methods and amounts of payments for services rendered and should include clear instructions concerning obtaining signed receipts.
 - g. Policy should detail the requirements for the CI qualifying process.
2. We identified a wide divergence in the documentation relating to expenditures involving FOJ money. The previous recommendation concerning the development of a policy and procedures manual should also include clear guidelines and procedures for the documentation of all cash transactions involving either FOJ or LETF money. We recommend the Sheriff's office instate procedures to obtain signed receipts for all FOJ money transactions involving cash. The Sheriff's office should develop a numbered receipt process that will allow cross matching to Confidential Informant files and Narcotics Intelligence files.

The receipt procedure should be utilized when the supervising agent disburses funds to field officers. The field officer should be given a copy of the receipt with the supervising officer maintaining the original.

All transactions involving the payments of monies to confidential informants (CI) should require the CI to sign a receipt. In the usual event that a CI refuses to sign a receipt, the money should be withdrawn unless another officer is present to witness the transfer of cash. Following this transaction, a Narcotics Division Informant Payment Receipt should be filled out with both officers signing the form. In the Note Section of the report, the controlling officer should document the CI refused to sign for the cash. All Narcotic Division Informant Payment Receipts should be timed stamped.

Supervising officers should review all payment receipts, at least once a month, and note those transactions where a signed receipt was not obtained.

3. A review of confidential informant files found a lack of any consistent procedure for recording confidential informant information. It is recommended that every time an informant provides information concerning an actual or potential criminal matter, the Sheriff's Office should include the intelligence in a written report. The original report should be maintained in the criminal case file and a copy should be maintained in the confidential informants file.
4. During our review of confidential informant files there was no material to suggest that any background investigations are being conducted on confidential informants. Law enforcement source material concerning the management of confidential informants suggests the establishment of informant files enhances the credibility of the Sheriff's Office in the eyes of the court and the public. We recommend establishment of informant files for any person who provides information on a regular basis or who expects compensation for information they supply. The information recorded on confidential informants should include vital statistics, physical description, work and home addresses, vehicles driven, contact telephone numbers, next-of-kin, NCIC searches (completed before the informant is used and periodically afterwards), CI photograph, fingerprints and FBI and BCI arrest records. This qualifying process should include history checks with other agencies. This sharing of information may eliminate a CI after determining reliability, therefore preventing a potential liability. Law enforcement source material highly encourages and recommends that backgrounds be conducted. We recommend the Sheriff's office adopt policies and procedures for performing detailed backgrounds on all

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

persons being considered for use as confidential informants. The results of the background investigations should be kept in the CI's file.

5. During our review we noted that reported payments to confidential informants could not be verified. We recommend the Sheriff's office immediately adopt a form to track and document all payments made to confidential informants. This form should include the date, amount of money paid, case number or intelligence file number, and signature of controlling officer. This record should be a permanent record maintained in the CI's file.
6. The Fairfield County Sheriff's Office currently does not issue 1099's to any informants. This is a requirement under federal law. We recommend the Sheriff's Office adopt a policy of issuing IRS 1099 forms to all confidential informants that provide services (such as the purchase of narcotics) with awards in excess of \$600 within a single calendar year. The Sheriff's office should advise all confidential informants that strictly provide information, to report the payments they receive as income to the IRS.
7. During a review of the confidential informant files we did not observe any evidence attesting to the reliability of information confidential informants supplied to the office in the past. We recommend the Sheriff's Office adopt procedures to test informant information and document the reliability of the informant within their respective file.
8. The Fairfield County Sheriff's Office currently has no oversight control procedures to document that claimed payments to informants actually occurred. We recommend the Sheriff's Office adopt procedures whereby supervisory officers debrief informants without the case handler or controlling officer present as a means of verify payments. Supervisors should maintain specific documentation of the reviews.
9. Currently there is no official procedure or documentation terminating departmental relationships with confidential informants. Failure to provide a specific separation form could potentially open the department to litigation from past confidential informants. We recommend the Sheriff's Office develop a form that specifically terminates any departmental relationship with confidential informants no longer being utilized. This form should be signed by the CI acknowledging his/her deactivation. Confidential informants that are reactivated should sign new agreement forms.
10. During the review no reports were found documenting past performances of confidential informants who were deemed undesirable. We recommend the Sheriff's Office establish a data base or a file system containing a performance history of undesirable confidential informants. This information will enhance the communication link with other agencies seeking CI histories on potential CI candidates.
11. Our review of confidential informant files also indicated the Sheriff's Office does not currently provide any documentable training to confidential informants. Law Enforcement training sources advised that confidential informants working on behalf of the Sheriff's Office are covered under both state and federal occupational safety acts and can file workers' compensation claims for injuries received while working for the department. We recommend the Sheriff's Office adopt training procedures for informants on issues directly relating to the duties they perform for the Sheriff's Department and that documentation is maintained within the confidential informants file to verify the training occurred.

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12. The FOJ fund was overfunded by allocations from the County General Fund in the amount of \$74,504 for the period January 1, 1994 through December 31, 1997. The Fairfield County Commissioners should utilize future FOJ allocations to reduce the \$74,504 in overfunding. Once the County General Fund receives full reimbursement, the County Commissioners should follow the guidance in Ohio Rev. Code Section 325.071 and only allocate the amount allowed by law to the Sheriff.

In addition, the Sheriff should work with the County Auditor to ensure the remaining \$15,294 in adjustments are made between the FOJ Fund, the Sheriff's Training Fund, and the Sheriff's payroll account.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE NO. 2 TRAVEL ACCOUNTS

Objective

Determine whether Fairfield County Sheriff's Office Travel Account funds were used for a proper public purpose.

Procedures

1. We reviewed receipts and expense reports submitted to the Fairfield County Auditor's Office by the Fairfield County Sheriff's Office to determine how travel account funds were utilized.
2. We subpoenaed and reviewed Fairfield County Sheriff's Office American Express account information, detailed receipt information from selected restaurants, hotels, motels, vendors and service providers in an effort to determine if the charges related to travel were in compliance with County policy.

1994 TRAVEL ACCOUNT

1994 National Sheriff's Association Convention

We examined travel expense reports submitted by members of the Fairfield County Sheriff's Office attending the 1994 National Sheriff's Association Convention in Pittsburgh, Pennsylvania.

On April 14, 1994, Gary DeMastry's utilized his personal MasterCard to register for the 1994 National Sheriff's Association Conference and to pay for a membership in the NSA for Michael Schorr. The charges incurred were \$975. A copy of the charge slip and the advance registration form were submitted to the Fairfield County Auditor's Office for reimbursement on June 30, 1994. The membership fee of \$25 for Michael Schorr was reimbursed in full with Warrant #147525, P.O. #94-02649.

Although we did not find an expense report attached to the request for reimbursement, we did find a copy of the advance registration form detailing the remaining \$950 fee. This form listed the registration of three NSA members at \$150 (\$450), five spouses at \$60 (\$300), four NSA golf tournament tickets at \$50 (\$200). Additionally, the form had a (1) noted above both an FBI Luncheon at \$25 and an NSA breakfast at \$15. As the total registration charged was \$950, it appeared only the FBI Luncheon was attended. The problem with this registration is the registration of five spouses. The form contains the names of Penny DeMastry, Beth Grimm and Lisa Schorr. Phyllis Tobin and Nicole DeMastry were the other two registrants. We learned from interviews that Nicole DeMastry attended the conference and the detailed Vista Hotel folio for Gary DeMastry shows room charges for a Phyllis Tobin, Gary DeMastry's mother-in-law. Fairfield County reimbursed \$450 of the \$950 personal charge with P.O. #94-02648, Warrant #147525. We received no information on how the remaining \$500 on Gary DeMastry's personal MasterCard was paid.

The 1994 National Sheriff's Convention commenced on June 11, 1994 and ended on June 15, 1994. Members from Fairfield County attending the conference stayed in the Pittsburgh Vista Hotel located at 1000 Penn Avenue in downtown Pittsburgh.

We obtained information concerning conference expenses from various Fairfield County Sheriff's Office American Express accounts, and Expense Reports filed with the Fairfield County Auditor's Office. Additionally, for those purchases where no receipts were submitted, we contacted the individual establishments and attempted to obtain detailed billings. We determined from a review of the material that members of the sheriff's office submitted meal

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expenses in excess of the limits established by the Fairfield County Commissioners as contained in the Fairfield County Employees Handbook in effect during that time. We also determined that while having the statutory ability to establish his own policies and procedures, Gary K. DeMastry had not established alternative meal or travel policies.

Based upon a review of these documents and the results of interviews conducted with departmental personnel, we determined meal expenses were incurred by non-Fairfield County employees and by Penny DeMastry, who were not attending the conference for training. These expenses included meals for Penny DeMastry, Beth Grimm, Lisa Schorr and Nicole DeMastry, the sheriff's daughter, and Phyllis Tobin, Gary DeMastry's mother-in-law. These costs were submitted by members of the Fairfield County Sheriff's Office for reimbursement and were paid by Fairfield County. While we were not able to determine what meal charges directly related to meals for non-employees, we allowed for the maximum daily meal reimbursement of \$38/person and tabulated Findings for Recovery for amounts that exceeded this figure. The total Finding for Recovery relating to meal charges as detailed below is \$1,229.49.

The following table lists all charges made to rooms during the National Sheriff's Conference.

Charges Made to Rooms

Date	DeMastry Rm 1618	DeMastry's FFR	Grimm Rm 1212	Grimm's FFR	Schorr Rm 1211	Schorr's FFR
06/11/94			\$20	\$10.00		
06/12/94	\$24.67 26.16 7.00 8.43	\$24.67 9.31 0.00 8.43	\$11.93	\$5.97		
06/13/94	\$11.04 6.83 5.25 46.34 46.34 8.43	0.00 6.83 5.25 30.34 46.34 8.43	\$5.75	\$0		
06/14/94	\$33.66	\$25.66	\$14.31 16.84	\$6.31 16.84	\$27.91 15.75 8.43-M	\$19.91 5.75 8.43
06/15/94	\$18.17 11.25	\$10.17 11.25			\$12.01 23.75	\$4.01 13.75
06/16/94	\$35.80	\$ 27.80				
Totals	\$289.37	\$214.48	\$68.83	\$39.12	\$87.85	\$51.85

We also determined Gary DeMastry submitted duplicate receipts claiming them as personal expenditures, when in fact both had been charged to his room and paid with the county issued American Express card. On 06/12/94, Gary DeMastry charged a meal to his hotel room bill. According to the information contained on guest check #45348, the meal was consumed at 10:33 a.m. at the Orchard Café within the Hilton Hotel, the amount of the charge was \$26.16. Gary DeMastry later submitted the bottom tear off stub from the same guest check (#45348),

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containing a handwritten date of 06/13/94 and an amount of \$29.80, claiming it was a personally incurred expense. In addition to the \$29.80 Sheriff DeMastry also incurred charges on in the amount of \$26.16. Of this amount \$9.31 has been included as a finding for a meal he charged to his room on 6/12/94. As a result of the Sheriff being reimbursed twice for the same meals, a Finding for Recovery amounting to \$29.80 will be issued against Sheriff DeMastry.

The second incident occurred on 06/13/94 when Gary DeMastry again charged a meal in the Orchard Café to his hotel room. Guest check #45711 contained a 10:00 time entry and listed five breakfast orders. The total charge for this breakfast was \$46.34. The bottom tear off stub from the same guest check was then submitted in an expense report claiming it as a personal expense item. The guest check tear off stub #45711 was dated 06/13/94 and contained the handwritten amount of \$43.50. The \$43.50 claim was reimbursed to Gary DeMastry with Fairfield County warrant #147525. The personal reimbursement claim of \$43.50 constitutes a Finding for Recovery against Gary DeMastry. The \$46.34 charge was mistakenly posted to Gary DeMastry's room twice by the hotel resulting in the county being triple billed for the same meal. The additional amount of \$46.34, which is carried in the table containing room charges, constitutes a Finding for Recovery against Gary DeMastry.

On June 13, 1994, a charge of \$243.94 was made on Gary DeMastry's American Express card at Ruth's Chris Steakhouse in Pittsburgh. As no detailed guest check had been submitted with the expense report forwarded to the County Auditor's Office, we contacted Ruth's Chris Steakhouse and were able to obtain a copy of the actual guest check. The guest check showed seven persons had eaten and that \$22.50 in alcohol purchases had been made. We allowed the three most expensive meals purchased since the Sheriff and two deputies were present and the Sheriff approved the meal charges. However, the remaining charges constitute a Finding for Recovery in the amount of \$129.55 against Gary DeMastry for meal charges incurred by family members.

We also determined from a review of the Fairfield County Sheriff's Office American Express account that a charge in the amount of \$660.87 (\$580.87+\$80 tip) was made on Marc Grimm's county issued American Express card at Morton's of Pittsburgh on June 14, 1994. The charge was not turned in on any expense reports submitted to the Fairfield County Auditor for reimbursement. We contacted Morton's to obtain a detailed copy of the guest check, but learned that the company did not maintain guest checks once the charge had been paid. We determined the \$660.87 charge was paid directly to American Express with FOJ check #196 signed by Gary DeMastry on June 28, 1994. The amount of \$600.87 constitutes a Finding for Recovery. Although the charge was signed by Marc Grimm, the Finding for Recovery will be against Sheriff DeMastry as he issued an FOJ check to cover the expenditure.

The following table provides a breakdown of meals consumed outside the Vista Hotel that were not discussed above. The Finding was calculated by comparing the total meal expense to the amount allowed by County policy. The findings for recovery noted below are for meals that were consumed by family members of Mark Grimm, Gary DeMastry or Michael Schorr.

Other Meal Expenses

Date	Location	Amount	Person Charged	FFR
06/11/94	Bob Evan's Steubenville, OH	\$13.72	Marc Grimm	\$5.72
06/11/94	Liang's Hunan Chinese Pittsburgh, PA	53.00	Marc Grimm	13.00

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Date	Location	Amount	Person Charged	FFR
06/11/94	Mehlman's Cafeteria Pittsburgh, PA	14.53	Gary DeMastry	9.49
06/12/94	Mick McGuire's Restaurant Pittsburgh, PA	65.29	Marc Grimm	5.29
06/14/94	The Italian Oven Connellsville, PA	29.58	Gary DeMastry	9.58
06/14/94	Houlihan's-45 Pittsburgh, PA	27.34	Gary DeMastry	27.34
06/15/94	Arby's Restaurant	14.52	Gary DeMastry	9.07
06/15/94	Century Inn	28.42	Marc Grimm	21.05
6/16/94	Cracker Barrel Cambridge, OH	13.91	Michael Schorr	6.80
06/16/94	Bob Evan's Canton, OH	12.98	Marc Grimm	12.98
Total		\$273.29		\$120.32

Additionally, we determined from a review of payroll files that Penny DeMastry did not take any vacation time while attending this conference. As she was registered at the conference as a spouse and no documentation was presented to show she attended any of the training presented during the conference, vacation hours should have been taken. According to the documentation submitted the conference ran from Sunday, June 12, 1994 through Wednesday, June 15, 1994. Penny DeMastry was at the conference on normal works days from Monday through Thursday, therefore, four vacation days should have been used. From a review of Penny DeMastry's Bi-Weekly Time sheet, we determined she was paid for 28 hours while attending the conference, as her normal work day was listed as 7 hours. According to payroll information obtained from the Fairfield County Auditor's Office, Penny DeMastry's hourly rate during this period was \$15.59/hour. This hourly rate would result in a total of \$436.52 for the four days at the conference. A Finding for Recovery will be issued against Penny DeMastry for the \$436.52.

Findings for Recovery

1. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Sheriff Gary K. DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally in the amount of \$1,073.68 in the favor of \$472.81 to the Sheriff's Office Travel Account and \$600.87 in favor of the Sheriff's Furtherance of Justice Fund.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

2. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Marc Grimm and his bonding company, The Ohio Casualty Insurance Company, jointly and severally in the amount of \$97.16 in the favor of the Sheriff's Office Travel Account.
3. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Michael Schorr and his bonding company, The Ohio Casualty Insurance Company, jointly and severally in the amount of \$58.65 in the favor of the Sheriff's Office Travel Account .
4. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Penny DeMastry and her bonding company, The Ohio Casualty Insurance Company, jointly and severally in the amount of \$436.52 in the favor of the Sheriff's Office Travel Account .

Findings Repaid Under Audit

On August 21, 1998, approximately four years after the 1994 National Sheriff's Association Conference, Gary DeMastry, Marc Grimm and Michael Schorr, paid by personal check \$220.30, a combined amount of \$660.90, into the Furtherance of Justice Fund, in payment of the Morton's of Pittsburgh charge that had been improperly paid with a check from the FOJ fund.

On August 21, 1998, approximately four years after the 1994 National Sheriff's Association Conference, Gary DeMastry paid \$140.36, Marc Grimm paid \$81.00 and Michael Schorr paid \$74.61 by submitting personal checks in the combined amount of \$295.97, to the Fairfield County Treasurer's Office towards a total Finding for Recovery of \$551.69 from the Sheriff's Office Travel Account on this issue.

Summary of Findings for Recovery by Person 1994 Conference

Name	Finding Amounts	Page Number(s) for Support
Gary DeMastry	\$1,073.68	70-72
Mark Grimm	97.16	70-72
Michael Schorr	58.65	70-72
Penny DeMastry	436.52	72
Totals	\$1,666.01	

1995 TRAVEL ACCOUNT

1995 National Emergency Number Association Conference

According to a Fairfield County Sheriff's Office expense report, Mel Meloy, a non-commissioned radio dispatcher, was registered to attend the 1995 National Emergency Number Conference to be held in Nashville, TN. The \$425 registration fee, \$300 for Mel Meloy and \$125 for his wife, was charged to Gary DeMastry's Corporate American Express card. The registration form was submitted on an expense form to the Fairfield County Auditor's Office asking for reimbursement of \$300. Fairfield County issued purchase order #95-00838 and warrant #157884, to American

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Express to pay the \$300 registration fee. The remaining charge on Gary DeMastry's county issued American Express for Debbie Meloy's \$125 registration fee was later paid with a portion of FOJ check #223 issued to American Express. This figure is included in a Finding for Recovery later in this report.

Fairfield County Dispatcher Mel Meloy and his wife attended the National Emergency Number Association Conference at the Opryland Hotel in Nashville, Tennessee from June 25 to 29, 1995. They submitted expenses totaling \$902.84 for meals, lodging and gasoline. Of the total, Mel Meloy claimed personal expenses of \$70.65 for meals. In addition, Mel Meloy utilized John Clark's county issued American Express card and charged an additional \$89.47 in meal costs and \$679.90 in lodging costs.

While attending the 1995 National Emergency Number Association Conference, Mr. Meloy exceeded meal spending limits for a county employee set by the Fairfield County policy manual under "Reimbursable Expenses" in the total amount of \$76.03. Additionally, an expense in the amount of \$27.63 was turned in by Mel Meloy as a personal expenditure when in fact it was charged to his room and subsequently paid for with a Sheriff's office American Express card. In addition, we determined the County paid an additional \$13 per day for four days, \$52, at the Opryland Hotel to accommodate Mr. Meloy's wife. The total of the two reimbursements and the additional amount paid for the hotel accommodations, \$155.66, was therefore an improper reimbursement and will constitute a Finding for Recovery against Mel Meloy.

Findings for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Mel Meloy, and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$155.66 in favor of the Sheriff's Office Travel Account.

1995 National Sheriff's Association Convention

We examined expenditures for Fairfield County Sheriff's Office personnel that attended the 1995 NSA Conference in San Antonio, Texas.

On February 13, 1995, Gary DeMastry's county issued American Express card was charged \$630 by the National Sheriff's Association in Alexandria, Virginia for "Professional Services." "Professional Services" were the registration charges for the NSA Annual Conference. A copy of the charge card slip was then attached to an expense report and submitted to the Fairfield County Auditor. The expense report contained a copy of the NSA registration form containing the following information:

Gary DeMastry	\$150	NSA Member
Penny DeMastry	\$ 60	Spouse-Non NSA Member
Marc Grimm	\$150	NSA Member
Beth Grimm	\$ 60	Spouse-Non-NSA Member
3 Golf Tickets at \$50	\$150	
Total	\$570	

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Although the registration form listed \$570, there was a charge in the amount of \$630. The difference in the amount submitted for reimbursement and the amount charged was \$60 or the cost for one non-NSA member's registration. Only \$360 of the \$630 charge was submitted for reimbursement, leaving an unpaid balance of \$270 on Gary DeMastry's county issued AMEX card.

Previous to the charge on 02/13/95 for the NSA registration, there was a charge of \$425. This charge, on 02/08/95, was also placed on Gary DeMastry's county issued American Express credit card and covered the registration fee for Mel Meloy and his wife to attend the National Emergency Number Association Conference (NENA) in Nashville, Tennessee. Only \$300 of this charge was submitted for reimbursement. This charge was certified for reimbursement by the County Auditor on 02/24/95. The warrant that was issued combined the reimbursement costs for a conference attended by Marc Grimm, the \$360 NSA registration fee, and the \$300 registration fee for NENA Conference. The \$300 reimbursement for the Meloy NENA conference left an unpaid balance of \$125 remaining on Gary DeMastry's AMEX card.

The combination of the two unpaid charge amounts on Gary DeMastry's card totaled \$395 (\$270 + \$125). On February 22, 1995, Gary DeMastry issued FOJ check #223 payable to American Express in the amount of \$395. On the FOJ Checking Account Summary prepared by Penny DeMastry the purpose for the check was listed as N.E.C. 911 (National Emergency Conference 911).

The issuance of the FOJ check went to pay the following fees which were not submitted to the county auditor for reimbursement.

N.E.C. 911 Registration for Debbie Meloy	\$125
1995 NSA Spouse fee for Beth Grimm	\$ 60
1995 NSA Guest Fee for Phyllis Tobin	\$ 60
3 Tickets NSA Golf Tournament at \$50	<u>\$150</u>
	<u>\$395</u>

The FOJ check paid for the fees of Debbie Meloy, Beth Grimm and Phyllis Tobin who were not county employees. Therefore, the registration fees for their attendance at conferences was a personal expense and considered to be arbitrary and unreasonable. The payment of fees for golf also do not constitute proper use of public money. This \$395 payment constitutes a Finding for Recovery against Gary DeMastry.

We reviewed the expense report information submitted by Gary DeMastry for airline ticket reimbursement. This showed that Penny DeMastry had charged airline tickets for the National Sheriff's Association trip on their personal GM MasterCard. The expense reimbursement form was submitted with a copy of their credit card transaction summary report. This report had a circle around three charges for airline tickets at \$227 per ticket, totaling \$681. This amount was reimbursed to Penny DeMastry with FOJ check #243 on April 27, 1995. There was also an expense form submitted to the county auditor resulting in a reimbursement to the FOJ account with P.O. #95-01885, Warrant #160740.

A detailed inspection of the credit card transaction summary revealed three other airline tickets were purchased on the same date through the same travel agency that were not submitted for reimbursement. These tickets were checked through Continental Air Lines, Inc. with the following results:

Continen00511639419981	issued to and used by Gary DeMastry
Continen00511639419992	issued to and used by Nicole DeMastry
Continen00511639420003	issued to and used by Penny DeMastry

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Continen00511639420014 issued to and used by Phyllis Tobin
Continen00511639420025 issued to and used by Marc Grimm
Continen00511639420036 issued to and used by Beth Grimm

According to the information obtained from Continental Airlines, the tickets were all utilized on Sunday, June 11, 1995 for a trip from Columbus-Houston-San Antonio, TX. The flight arrived in San Antonio at 10:52 a.m. The return flight left San Antonio, TX at 11:30 a.m. on Sunday, June 18, 1995, traveled to Houston and finally to Columbus arriving at 4:48 p.m. The tickets were booked through Encore Travel Center in Lanham, MD.

Prior to obtaining the airline information, detailed information was obtained on the hotel charges. Unlike the 1994 NSA Conference where all attendees had maintained separate room accounts that were paid separately with the respective county issued AMEX cards, the charge detail obtained from the San Antonio Marriott grouped all the charges together. All charges were paid utilizing Marc Grimm's county issued AMEX card.

From detailed inspection of the Marriott Hotel guest folio, the following information was obtained. Three rooms were reserved and paid for. These rooms were #3031, 3049 and 2850. Initially, we could not determine why three rooms had been reserved and paid for when only two couples had attended the conference. With the receipt of the information from the airlines, it became clear that Phyllis Tobin occupied one of the rooms, possibly with Nicole DeMastry, Gary and Penny DeMastry's 16-year-old daughter.

Inspection of the detailed guest folio showed that Marc Grimm occupied room #2850 along with his wife Beth. This room including local taxes cost \$159.92 per night. Room #3049 was occupied by Gary DeMastry and Penny DeMastry at a cost of \$159.92 per night. The third room, #3031, cost \$142.60 per night and was occupied by Phyllis Tobin with Nicole DeMastry. According to the Marriott, there was no charge for a second person in a room, so Fairfield County apparently incurred no additional room expenses for the wives. The charge for the third room was \$142.60 per night or \$998.20 for the seven day stay. The third room should not have been charged to the County as the occupant(s) were not employees of the County. As a result, a Finding for Recovery in the amount of \$998.20 is issued against Gary DeMastry

Penny DeMastry was registered for this conference as a spouse. She is also not a member of the National Sheriff's Association. As she attended the conference as a spouse and no documentation was submitted to justify that her attendance was for the benefit of Fairfield County, the days attended should have been taken as vacation days. A review of Penny DeMastry's Bi-Weekly Time Sheet, dated June 10, 1995 to June 23, 1995, indicated that she was paid a total of 35 hours while attending the conference. Her hourly rate during this period was \$16.06/hour, totaling \$562.10 for the five work day period. As a result, a Finding for Recovery in the amount of \$562.10 is issued against Penny DeMastry.

While the conference officially ended on the evening of June 14, 1995, everyone stayed in San Antonio, TX at the Marriott Hotel until Sunday, June 18, 1995. We applied the established county meal policy reimbursement limits for all charges through lunch on June 15, 1994. Hotel, meal and auto rental charges beyond this period were treated as personal expenses as the additional time spent in San Antonio, TX was not for the benefit of Fairfield County.

We treated the per night hotel room costs as personal expenses for the evenings of June 15, 16, and 17, 1995, totaling three additional days. As the room costs were the same for Gary DeMastry and Marc Grimm, \$159.92 per day, the cost of the additional three nights totaled \$479.76. As a result, a Finding for Recovery is issued against both Gary DeMastry and Mark Grimm in the amount of \$479.76, or \$959.52 in total.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

The following table represents meal charges assigned to each room. This information was assembled from the hotel folio. This table does not include charges for meals purchased outside the hotel.

Table No. 1 Room Service Charges

DATE	Room #3049 (DeMastry)	Room #3031 (Tobin)	Room #2850 (Grimm)
06/11/95		\$1.62	\$77.64
06/12/95	26.40 11.50	16.38 9.70	5.58
06/13/95	18.57 33.85 24.00	4.58 5.66	8.27
06/14/95	56.00 22.40	4.58 21.78	8.27 20.40 9.20 9.08
THE 1995 SHERIFF'S ASSOCIATION CONFERENCE ENDED ON 6/14			
06/15/95	10.89 10.62	12.12	20.78 8.00
06/16/95	10.08 10.89 6.83 8.89 2.50	22.79 12.37 7.66	8.27 12.65
06/17/95	21.78 48.83	8.89 14.37 5.50	15.01
6/18/95	30.78*	30.78*	30.78*
TOTAL	\$354.81	\$178.78	\$233.93

* There was an additional room service charge of \$92.34 which was reimbursed by the County. Since we could not determine which room this charge was associated with, it was distributed equally to each room..

There were other meal expenses incurred from restaurants outside the Marriott Hotel. These included Hooter's, The Olive Garden, Morton's of Chicago, The Hard Rock Café, Michelino's, and The Gristmill. While we were able to determine which American Express card was utilized to pay for each meal charge, detailed receipts were not turned in and were not obtainable from the various establishments.

To establish what meal charges were permissible within the established county meal policy guidelines, a spreadsheet of all charges by day by person was prepared. Lacking the specific knowledge of meals consumed by county personnel versus non-county personnel we considered all expenditures made per day and applied the allowable meal expenditures of \$8 for breakfast, \$10 for lunch or \$20 for dinner in determining the excess amounts. In those cases where we were unable to assign a meal to a specific meal period, we totaled all meals per day and applied them against the daily allowable maximum of \$38/day. Based on the information

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

developed from the spreadsheet, we established the following Finding for Recovery amounts for each person per day.

Summary of Findings for Recovery for Meals in Excess of County Limits

Date	DeMastry	Tobin	Grimm
06/11/95	\$41.88	\$1.62	\$57.64
06/12/95	29.90	26.08	8.84
06/13/95	38.69	10.24	4.91
06/14/95	40.40	26.36	8.95
06/15/95	59.20	12.12	10.78
06/16/95	39.19	42.82	20.92
06/17/95	125.57	28.76	15.01
06/18/95	30.78	30.78	30.78
Totals	\$405.61	\$178.78	\$157.83

On 06/11/95, Gary DeMastry rented an automobile from Alamo Rent-a-Car in San Antonio, TX for use at the National Sheriff's Association Convention. The vehicle was returned to Alamo on Sunday, June 18, 1995. The total cost for the week rental was \$262.78 or \$37.54 per day. The official use of the rental car would have encompassed three full days and two partial days, a total of four days. The remaining three days is considered personal use resulting in a Finding for Recovery against Sheriff DeMastry equal to \$112.62 ($\$37.54 \times 3 = \112.62).

Findings for Recovery

1. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Gary DeMastry, and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$2,569.97, and in favor of the Fairfield County Sheriff's Office Travel account.
2. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Penny DeMastry and her bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$562.10, and in favor of the Fairfield County Sheriff's Office Payroll account.
3. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Marc Grimm, and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$637.59, and in favor of the Fairfield County Sheriff's Office Travel account.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Findings Repaid Under Audit

On April 29, 1997, approximately three years after the 1995 National Sheriff's Association Conference, Gary DeMastry deposited \$245 into the Furtherance of Justice checking account towards Findings for Recovery on this issue. A letter was provided by Gary DeMastry explaining that he issued a check from his personal account and deposited it into the FOJ checking account. However, no copy of the deposit instrument was provided to the Auditor of State's Office to confirm that the payment came from Gary DeMastry's personal checking account. Additionally, Gary DeMastry admitted in the letter to inadvertently paying with FOJ Funds the NENA Conference registration fees for Debbie Meloy, Mel Meloy's spouse, the NSA Conference registration fees for Beth Grimm, Marc Grimm's spouse, and the NSA Conference registration fees for Phyllis Tobin, Gary DeMastry's mother-in-law.

On August 21, 1998, approximately three years after the 1995 National Sheriff's Association Conference, Gary DeMastry paid \$1,232.27 and Marc Grimm paid \$68.36 to the Fairfield County Treasurer's Office towards repayment of Findings for Recovery on this issue. Copies of the checks, confirming the payments, were forwarded to the Auditor of State's Office. Additional documentation was provided, stating that Gary DeMastry had returned \$1,232.27 to the Fairfield County Treasurer for the meal and a hotel room expenses incurred at the 1995 NSA Conference by Nicole DeMastry and Phyllis Tobin, which were originally paid by Fairfield County. The documentation also stated that Marc Grimm had returned \$68.36 to the Fairfield County Treasurer for meal expenses incurred at the 1995 NSA Conference by Beth Grimm, which were also originally paid by Fairfield County.

Chaplain Rowlands' International Conference of Police Chaplain's Training

According to the expense report submitted by the Fairfield County Sheriff's Office and Fairfield County purchase order No: 95-03308, Chaplain Rowland attended a Chaplain's Conference in Birmingham, Alabama. Neither the expense report nor the purchase order provided the dates of the conference. The registration information for the conference was not contained with the expense reimbursement information obtained from the County Auditor's Office.

Based on information obtained from receipts, that the conference was the International Conference of Police Chaplains. Mark Rowlands checked into the Parliament House Hotel on July 9, 1995.

The conference appears to have lasted two days, July 10-11, 1995. The hotel folio shows that Mark Rowlands checked out on July 12, 1995.

We reviewed the expense receipts submitted for the training and determined that several of the meal expenses exceeded the county meal reimbursement limit.

Date	Location	Meal	Amount	FFR
07/09/95	John's Restaurant	Dinner	44.41	24.41
07/10/95	John's Restaurant	Lunch	17.41	7.41
07/11/95	John's Restaurant	Lunch	19.69	9.69
07/12/95	Mike Fink's	Dinner	72.17	52.17
Total				\$93.68

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Chaplain Rowlands checked into the Holiday Inn in Covington KY., on July 12, 1995. He had dinner that night at Mike Fink's restaurant. The total bill for the dinner was \$72.17 and included \$11.25 in alcohol charges. We applied the county meal limit of \$20 and which results in meal expenses which exceed the allowable amount by \$52.17. Chaplain Rowlands checked out of the Holiday Inn in Covington, KY., on July 13, 1995.

In total, Chaplain Rowlands incurred expenses in excess of the county meal reimbursement limit in the amount of \$93.68.

Summary of Findings for Recovery by Person 1995 Conference

Name	Finding Amounts	Page Number(s) for Support
Mel Meloy	\$155.66	73,74
Gary DeMastry	2,569.97	74-78
Penny DeMastry	562.10	76
Marc Grimm	637.59	76-78
Totals	\$3,925.32	

1996 National Emergency Number Association Conference

According to a Fairfield County Sheriff's Office expense report with accompanying documentation, Gary DeMastry paid for Mel Meloy's registration fee for the National Emergency Number Association Conference which was held in Denver, Colorado from June 14, through 22, 1996. The registration form submitted with the expense report indicated that in addition to Mel Meloy attending the conference, Susan Kistler, a Sheriff's Office dispatcher, was also scheduled to attend. The registration fees totaling \$425.00 for Mel Meloy and Susan Kistler were charged on Gary DeMastry's Corporate American Express credit card. Fairfield County purchase order #96-00753 dated February 5, 1996, indicated the American Express bill was paid for by funds from the travel fund account.

On June 12, 1996, Mel Meloy was issued FOJ check #345 in the amount of \$700.00 to pay for projected expenses he would incur during the National Emergency Number Association Conference in Denver, Colorado.

A Fairfield County Sheriff's Office expense report with accompanying receipts in the total amount of \$238.00 were submitted to the Fairfield County Auditor's Office for reimbursement for Mel Meloy's attendance at the conference. All expenses submitted were charges made by Mel Meloy on Gary DeMastry's American Express credit card. Purchase order #96-02690 dated July 9, 1996, indicated American Express was paid from the travel account fund.

According to another Fairfield County Sheriff's Office expense report and Fairfield County purchase order #96-02695 dated July 10, 1996, Mel Meloy spent \$410.75 from FOJ check #345 for meals incurred during the training session. The \$410.75 was reimbursed to the FOJ account by the County Auditor's Office and the remaining balance of \$289.25 was deposited in the FOJ checking account. Additionally, the expense report indicated Mr. Meloy charged \$658.60 in hotel expenses and \$81.81 in gasoline on Gary DeMastry's county issued Corporate American Express card. Fairfield County purchase order # 96-02694 dated July 10, 1996, indicated the hotel and gas purchases totaling \$723.16, was paid for from the travel fund account.

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After reviewing all documentation provided by the Fairfield County Auditor's Office, The National Emergency Number Association was contacted regarding Mel Meloy's attendance at the 1996 National Conference. According to documentation received by the organization, it was learned that Debbie Meloy, the wife of Mel Meloy, attended the conference instead of Susan Kistler. Additionally, their two children, Shannon and Shaun Meloy also attended the conference. Further review of the documentation indicated Debbie Meloy's name was placed on the registration form and faxed to the National Emergency Number Association to attend the conference. The registration form was later altered by replacing Debbie Meloy's name with Fairfield County Sheriff's Office employee Susan Kistler's name. The altered form was then submitted to the Fairfield County Auditor's Office and her \$125 registration fee was paid from travel account funds.

From reviewing all documentation, we were able to determine the following:

From June 14 to June 22, 1996, Fairfield County Dispatcher Mel Meloy, his wife Debbie and their two children attended the National Emergency Number Association Conference hosted at the Adam's Mark Hotel in Denver, Co.

On June 14, 1996, Mr. Meloy and his family stayed at the Best Western Heidelberg Inn in Concordia, MO. Because Mr. Meloy was accompanied by his wife and children, an additional charge of \$25.73 was charged to the travel account fund for their stay.

On June 20, 1996, Mr. Meloy and his family stayed at the Best Western Heart of America Inn in Salina, Kansas. Because Mr. Meloy was accompanied by his wife and children, an additional charge of \$18.19 was charged to the travel account fund for their stay.

On June 21, 1996, Mr. Meloy and his family stayed at the Econo Lodge Motel in Effingham, IL. Because Mr. Meloy was accompanied by his wife and children, an additional charge of \$5.00 was charged to the travel account fund for their stay.

While attending the 1996 National Emergency Number Association Conference, Mr. Meloy exceeded meal spending limits for one county employee set by the Fairfield County policy manual under "Reimbursable Expenses." Mr. Meloy's total meal expense for the nine-day period was \$433.35. Due to the lack of detail on some of the receipts the Finding for Recovery was based on the difference between the total meal expense \$433.35 and the total amount allowed per the Fairfield County Travel Policy of \$342 (9 days at \$38 per day). Mr. Meloy exceeded the spending limit for a nine-day period in the total amount of \$91.35.

Findings for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$265.27 for the illegal expenditure of public monies, is hereby issued against Mel Meloy and his bonding company, County Risk Sharing Authority, jointly and severally.

1996 National Sheriff's Association Conference

On March 2, 1996, Penny DeMastry charged the cost of five Northwest Airline tickets from Columbus, Ohio to Portland, Oregon on her personal General Motors credit card in the total amount of \$1,120.

FOJ check #324, dated March 19, 1996, indicated expenses incurred for the five airline tickets charged to Penny DeMastry's General Motors credit card were paid by Furtherance of Justice funds.

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On March 19, 1996, Gary DeMastry incurred a \$470 charge on his county issued Corporate American Express credit card for registration fees for the National Sheriff's Association Conference which was held in Portland Oregon. These expenses were for registration fees for Marc Grimm, Beth Grimm, Penny DeMastry and himself. FOJ funds were used to pay for Beth Grimm's registration fee to attend the 1996 National Sheriff's Association conference in the total amount of \$60.00. At the time of this conference, Beth Grimm was not an employee of Fairfield County. In addition, the registration fee included a \$50 charge for Gary DeMastry to participate in a golf outing. As a result the \$110 will be included in a Finding for Recovery against Sheriff DeMastry for public money illegally expended.

The National Sheriff's Association advanced registration forms for the conference indicated Nicole DeMastry, daughter of Penny and Gary DeMastry registered and attended the conference. It was determined her airline ticket was purchased with FOJ check #324. According to Gary DeMastry's Monthly FOJ Expenditure Summary prepared by Penny DeMastry, an entry on June 21, 1996, a mistake was discovered when FOJ funds in the amount of \$448.00 were used to pay for Nicole DeMastry and Beth Grimm's airline tickets to the National Sheriff's Association conference in Portland, Oregon. An entry dated December 23, 1996, indicated Gary DeMastry paid Chaplain Rowlands \$500.00 from his personal finances for chaplain services "above and beyond his regular deputy duties" from July through December 1996, in order to rectify the mistaken payment of the airline tickets with FOJ funds. A receipt submitted indicates Chaplain Mark Rowlands signed a receipt acknowledging he received \$500.00 from Gary DeMastry.

FOJ check #336 to American Express dated April 25, 1996, in the total amount of \$470 indicated that Furtherance of Justice funds were used to pay for the registration fees.

According to a Fairfield County Sheriff's Office expense report and County Auditor's Office purchase orders #96-02926 and 96-02927, American Express was paid \$1,040.48 for Gary DeMastry's hotel expenses and Gary DeMastry was personally reimbursed \$393.63 for expenses incurred for meals and parking at the National Sheriff's Association Conference in Portland, Oregon. The actual Marriott Hotel folio submitted with the expense report indicates Gary DeMastry incurred a total of \$1,081.23. in actual hotel charges and \$40.75 was subtracted for the cost of in room movies.

Upon review of Gary DeMastry and Marc Grimm's expense reports turned into the County Auditor's Office for reimbursement, the report showed that Gary DeMastry had submitted a receipt for a meal from "The Patio" restaurant that was also charged on Marc Grimm's Corporate American Express card. Further review revealed \$61.75 of County warrant #180816, issued to American Express, was used to pay for the meal. An \$8.25 gratuity was added to the cost of the meal for a total of \$70. Gary DeMastry submitted the detailed restaurant receipt minus the gratuity as part of his personal expenses incurred during the conference and was personally reimbursed for the \$61.75 expense by County warrant #181873 in the total amount of \$393.63. As a result, the \$61.75 will be included in the Finding for Recovery issued against Gary DeMastry.

In addition to the above charges, on June 15, 1996 Marc Grimm was reimbursed for another receipt that contained several alcoholic beverages at the "The Patio" restaurant in the total amount of \$14.50. The purchase of alcoholic beverages is not a permissible use of public funds and as a result, the \$14.50 will be included in the Finding for Recovery issued against Marc Grimm.

According to a Fairfield County Sheriff's Office expense report and County Auditor's Office purchase order #96-02929, American Express was paid a total of \$818.79 for hotel expenses charged by Marc Grimm while attending the National Sheriff's Association Conference in

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Portland, Oregon. Additionally, a Fairfield County Sheriff's Office expense report indicated American Express was paid \$406.22. for car rental, food costs.

Upon review of detailed receipts submitted by Gary DeMastry and Marc Grimm, several alcoholic beverages were included in meal receipts submitted to the County Auditor's Office and were paid for with county funds. Additionally, according to the Fairfield County Employee Handbook, Revised November 13, 1991, under "Reimbursable Expenses," on several occasions, Gary DeMastry, Penny DeMastry and Marc Grimm exceeded limits for a reimbursable expense for breakfast, lunch and dinner meals.

Detailed receipts submitted indicated the conference began on June 16, 1996. However, several expenses were incurred on June 14, 1996, two days before the conference began. These expenses are listed below:

1. The rental of a vehicle on June 14, 1996, was not for a proper public purpose as the rental period commenced two days prior to the start of the conference. The rental fee for six days totaled \$336.22 or \$56.04 a day. It is reasonable to allow one day for travel, thus June 15, 1996 would be allowed. However, the rental of a car for June 14, two days before the conference is not reasonable. As a result, \$56.04 will be included in the Finding for Recovery against Marc Grimm.
2. The cost of two hotel rooms from the Marriot Hotel in the total amount of \$272.50 (\$141.70/day for Grimm, \$130.80/day for DeMastry) for June 14, 1996, was an unnecessary expense due to the fact the room was rented two days prior to the beginning of the conference and therefore was for personal use. Since Marc Grimm was reimbursed for these charges, the \$272.50 will be included in the Finding for Recovery against Marc Grimm.
3. The cost of all meals purchased by Marc Grimm on Friday, June 14, 1996, in the total amount of \$91.54, are Findings for Recovery due to the fact the meals were purchased two days prior to the beginning of the conference. The \$91.54 will be included in the Finding for Recovery against Marc Grimm.

Penny DeMastry was registered for this conference as a spouse. She is also not a member of the National Sheriff's Association. As she attended the conference as a spouse and no documentation was submitted to justify that her attendance was for the benefit of Fairfield County, the days attended should have been taken as vacation days. A review of Penny DeMastry's Bi-Weekly Time Sheet, dated June 8, 1996 to June 21, 1996, indicated that she was paid a total of 28 hours while attending the conference. Her hourly rate during this period was \$17.54/hour, totaling \$491.12 for the four work day period.

Findings for Recovery

1. Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Marc Grimm and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$434.58 in favor of the Sheriff's Travel Account.
2. In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Gary DeMastry and his bonding company, Ohio Casualty Insurance Company, jointly and severally in the amount of \$171.75 in favor of the Sheriff's Travel Account.

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3. In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Penny DeMastry and her bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$491.12, and in favor of the Fairfield County Sheriff's Office Payroll Account.

Findings Repaid Under Audit

On August 21, 1998, approximately two years after the 1996 National Sheriff's Association Conference, Gary DeMastry paid \$51.72 reimbursing meal expenses incurred for his daughter Nicole DeMastry. Marc Grimm paid \$149.95 (\$89.95 and \$60), reimbursing meal expenses incurred for his wife, Beth, and his wife's registration fee to the 1996 NSA Conference. Of this amount \$140.67 was paid to the Fairfield County Treasurer's Office towards Findings for Recovery on this issue and \$60 to the Fairfield County Sheriff's Office Furtherance of Justice Fund.

Summary of Findings for Recovery by Person 1996 Conferences

Name	Finding Amounts	Page Number(s) for Support
Mel Meloy	\$265.27	81
Marc Grimm	434.58	82-83
Gary DeMastry	171.75	82
Penny DeMastry	491.12	83
Totals	\$1,362.72	

1997 National Emergency Number Association Conference

According to a registration form obtained from the National Emergency Number Association (NENA), Mel Meloy registered to attend the 1997 NENA Conference to be held in Baltimore MD. from June 15 through 20, 1997. Mel Meloy's wife, Debbie Meloy, was also registered to attend the conference. The registration fees, \$325 for Mel Meloy and \$125 for Debbie Meloy were paid with Fairfield County Auditor's Office warrant #236215, dated January 31, 1997, in the total amount of \$450. The National Emergency Number Association received the payment on February 4, 1997. The expenditure for the \$125 registration fee for Mel Meloy's wife, Debbie Meloy, is not a proper public purpose. As a result, a Finding for Recovery will be issued against Mel Meloy in the amount of \$125.

We obtained a copy of the NENA registration form from the County Auditors office to compare it with the form received from the NENA office and determined that Debbie Meloy's name had been listed on the registration form submitted to Fairfield County officials and was improperly paid for.

On June 12, 1997, FOJ check #411 in the amount of \$600 was advanced to Mel Meloy from Gary DeMastry for anticipated expenses incurred at the NENA Conference in Baltimore, MD. In addition, FOJ check #439 in the amount of \$300 was issued to Mel Meloy on October 16, 1997, documentation presented to our office on April 2, 1999, indicated that this check was issued to Mel Meloy for anticipated expenses to attend the NENA state chapter meeting in Akron, Ohio.

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Based on the review of a Fairfield County Sheriff's Office expense report and accompanying receipts submitted to the County Auditor's Office for the NENA Conference in Baltimore, MD., Mel Meloy incurred a total of \$593.59 in expenses associated with the conference that were paid for by using Michael Schorr's Corporate American Express credit card. The report and receipts indicate \$539.71 was for lodging, \$21.73 was for gas and \$32.15 was for food. American Express was paid in full with Fairfield County warrant #247772.

Only two food receipts were attached to the expense form and these were undetailed American Express receipts. On April 2, 1999, the Auditor of State's Office received additional documentation from the Fairfield County Sheriff's Office concerning these trips.

The documentation submitted for the Baltimore, MD., trip contained 15 receipts totaling \$140.03. Of these receipts, 13 were for meals totaling \$138.03. The submitted receipts clearly indicated two persons were present for the majority of the meals. Based on our previous determination that Debbie Meloy attended the conference with her husband, and was not an employee of the Fairfield County Sheriff's Office, we calculated findings for meal expenditures where we could identify two persons were eating. During this calculation we determined that Mel Meloy had improperly submitted a receipt for one meal twice. Based on the receipts submitted, we determined Mel Meloy and his wife ate at a Burger King in Frederick, MD., on 6/15/97 at 12:37p.m. the amount of one of two receipts was for \$7.75, the other for \$10.27. On 6/18/97, Mel Meloy filled out a handwritten meal expense form for \$7.75 and attached a receipt from Burger King for \$7.75. Details contained on this receipt tied it to the previous receipt submitted on 6/15/97.

We calculated meal findings based on allowing the most expensive meal on receipts containing detail. Where receipts were submitted that did not contain a detailed breakdown of meals, we divided the total by two. This calculation included the two American Express receipts previously submitted for \$32.15. Based on this method we determined that there were \$62.70 in meal findings for the trip. This figure includes a total finding on the second submission of the receipt for \$7.75.

We also conducted a review of the receipts submitted for the Ohio NENA Chapter Conference in Akron, Ohio, on October 19-21, 1997. This material was submitted by the Fairfield County Sheriff's Office to provide documentation concerning FOJ Check #439. Based on a review of the receipts submitted two people also attended this conference when only Mel Meloy was registered. The review yielded additional meal findings against Mel Meloy of \$13.87 for the second person.

Findings for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$201.57 for the illegal expenditure of public monies, is hereby issued against Mel Meloy and his bonding company County Risk Sharing Authority, jointly and severally in favor of the Sheriff's Travel Account.

Management Comments

1. High-ranking officers within the Fairfield County Sheriff's Office were permitted to invite their spouses and in some cases family members to attend various training conferences during the Period. In many cases, as documented throughout this section of the report, the Sheriff used public money to pay the additional meal and lodging costs incurred by the spouses and family members. The high-ranking officers repeatedly exceeded the established meal reimbursement policy. This is not a proper use of public money since the spouses and family members are not employees of Fairfield County. In addition, this practice is in violation of the established

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reimbursable expenses guidelines published within the county employees handbook.

We recommend the Sheriff and his employees follow the County Travel Policy or establish an alternative published policy. If family members are permitted to accompany the officer to the training session all costs incurred for the family member should be considered a personal expense that is not subject to reimbursement by the County. The Sheriff and the County Auditor should scrutinize all travel reimbursement requests prior to payment. If the meal and lodging limits are exceeded or if personal expenses are included the reimbursement should not be made.

In addition, if the Sheriff should decide to create his own travel policy, as permitted by statute, he should adopt such a policy in writing, distribute the policy to all employees, and require each employee to provide a written acknowledgment documenting their receipt and understanding of the policy.

2. Personal expenses related to meals and lodging incurred by high-ranking officials in the Sheriff Department were often times charged to a personal credit card and subsequently reimbursed by an FOJ check. This practice allowed officers including the Sheriff to circumvent the County Policy related travel. In addition, this practice also attributes to the FOJ fund being overfunded by allocations from the County General Fund in the amount of \$74,504 for the period January 1, 1994 through December 31, 1997.

Additionally, the Sheriff should establish policies and procedures to insure oversight of the Furtherance of Justice Fund to insure that no expenses of a personal nature are paid for with these monies. Detailed receipts and explanations should accompany each and every encumbrance of funds from this account to insure accountability for the public funds at his discretion. The Sheriff has illegally utilized the funds within the FOJ account to pay for expenses he reasonably suspected would not be reimbursed by the County Auditor and hence has once again used the FOJ fund to escape the controls inherent in the county's purchase order procedures.

We recommend travel and lodging expenses related to training are accounted for in the Training Account. The purpose of the fund and the related appropriation is to provide accountability of all public monies expended for training purposes. If the meal and lodging limits are exceeded or if personal expenses are included the reimbursement should not be made.

3. Expense reports were not prepared by the officer who attended the conference. Receipts were submitted to Penny DeMastry who subsequently prepared the expense reports and submitted the reports for reimbursement. In several instances, as documented throughout this section of the report, this resulted in the County Auditor's office receiving duplicate expense reports for the same trip and the issuance of duplicate warrants to reimburse the claimed expenses. We observed up to four expense reports being submitted for the same training by numerous officers. In these cases, officers have not detailed expenses that were personally incurred.

We recommend expense reports be prepared by the individual who traveled. All expense reports should be supported by all the related detailed receipts (hand written "tear-off" receipts should not be allowed), signed off on by the individual who traveled, and reviewed and approved via signature of a supervisor within the Sheriff's office. The preparation of the reports and reviews should be conducted in a timely manner prior to the submission of the expense report to the County Auditor.

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We further recommend Fairfield County Sheriff's Office employees utilize personal credit cards for expenses incurred during training. This will encourage employees to obtain and submit detailed receipts with their expense report. This situation was found to exist in 1993 and early 1994 prior to the Fairfield County Sheriff's Office issuing American Express charge cards and permitting them to be utilized by numerous departmental personnel. The use of personal credit cards also encourages timely submission of expense reports. Additionally, if the Sheriff continues to allow officers to share credit cards and interchange the cards at their will, then the Sheriff should develop a control procedure which clearly indicates who is in possession of the card, who is responsible for the charges, and why the card is being utilized. The sharing of credit cards even with the additional "control procedure" is not a practice we recommend nor is it a common practice in the industry.

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ISSUE NO. 3 TRAINING ACCOUNTS

Objective

Determine whether Fairfield County Sheriff's Office Training Account funds were used for a proper public purpose.

Procedures

1. We reviewed receipts and expense reports submitted to the Fairfield County Auditor's Office by the Fairfield County Sheriff's Office to determine how training account funds were utilized.
1. We subpoenaed and reviewed Fairfield County Sheriff's Office American Express account information, detailed receipt information from selected restaurants, hotels, motels, vendors and service providers, in an effort to determine if the charges related to training were in compliance with County policy.

1994 TRAINING ACCOUNT

MP5 Training in Sacramento, California

A Fairfield County Sheriff's FOJ Checking Account Summary indicates Dennis Carley was issued check #168 in the amount of \$1,500 on February 17, 1994 for "confidential purposes".

According to the Fairfield County Sheriff's Office expense report submitted for the trip, Gary DeMastry and Sgt. Dennis Carley attended an MP5 tactics and training class from February 19, 1994 through March 4, 1994. They stayed at the Biltmore Hotel in Santa Clara, California during this time. The initial expense report and Fairfield County Auditor's Office purchase order # 94-01353 indicated Dennis Carley was reimbursed a total of \$3,530.60. from the travel fund account for expenses incurred while attending this training. This total included reimbursement for two hotel rooms at \$2,573.77, \$584.53 in car rental fees, and \$372.30 in meal expenses.

An additional expense report was submitted by Dennis Carley on March 30, 1994 claiming an additional \$261.08 for meal expenses. He was reimbursed \$261.08, by the County Auditor's Office on April 12, 1994 with warrant #144207.

We were able to determine Dennis Carley purchased several meals with FOJ funds while attending the training by reviewing the FOJ receipts he submitted for 1994.

Dennis Carley was contacted about the training he and Gary DeMastry attended in Santa Clara, California. He advised he and Gary DeMastry attended a Heckler & Koch MP5 operator and tactical team development course at the Orange County, CA. Sheriff Office firing range.

Heckler & Koch was contacted to confirm training dates for Dennis Carley and Gary DeMastry. Pat Rios of the Heckler & Koch training section confirmed their participation in both courses and advised the training took place from February 21st to March 3, 1994.

The following table lists all known meal purchases made by Gary DeMastry and Dennis Carley while attending MP5 training in Sacramento, California. The reference to "in room service" indicates food purchased from a refrigerator located in each hotel room. The reference to "room service" indicates meals purchased at the hotel and delivered to the individual room.

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Findings for Recovery

Findings for Recovery were based on allowing the benefit of dinner meals for the most expensive meals claimed on any day if the time of day was unknown. If two meals were claimed on one day, lunch meal credits were given for the second most expensive meals claimed if the time of day was unknown. If three meals were purchased on any one day, the least expensive meals claimed were considered to be breakfast meals if the time of day was unknown.

In reference to Findings for Recovery, on several occasions Gary DeMastry and Dennis Carley were provided the benefit of dining together even though no documentation exists supporting this fact. According to the county travel policy the Sheriff is the appointing authority; and, the appointing authority has the power to exceed the county limits. Therefore, when the Sheriff dined with Dennis Carley or alone on this trip, we considered this de facto approval and did not include the excessive amounts as a finding for recovery.

Date	Restaurant Location	Amount	Charged by	Person(s) credited for being present	Charges in Excess of County Policy	Findings For Recovery
2/19/94	Biltmore room service	\$35.06	Gary DeMastry	Gary DeMastry Dennis Carley	Breakfast \$19.06	
2/19/94	Serving America	\$37.00	Dennis Carley LETF	Gary DeMastry Dennis Carley		
2/19/94	Bennigan's Restaurant	\$27.01 *(11.90)	Dennis Carley LETF	Gary DeMastry Dennis Carley		Alcohol 11.90
2/20/94	Biltmore room service	\$16.84	Gary DeMastry	Gary DeMastry Dennis Carley		
2/21/94	Biltmore room service	\$17.34	Gary DeMastry	Gary DeMastry Dennis Carley		
2/21/94	Biltmore room service	\$14.58	Dennis Carley	Gary DeMastry Dennis Carley		
2/22/94	Biltmore room service	\$8.69	Gary DeMastry	Gary DeMastry		
2/22/94	Biltmore room service	\$12.14	Dennis Carley	Dennis Carley		Lunch \$2.14
2/22/94	Montague Café' at Biltmore	\$23.35	Dennis Carley	Gary DeMastry Dennis Carley		
2/23/94	Biltmore room service	\$29.61	Gary DeMastry	Gary DeMastry	Breakfast \$21.61	
2/23/94	Biltmore room service	\$25.85	Dennis Carley	Dennis Carley		Breakfast \$17.85
2/23/94	Original Joe's	\$89.56	Dennis Carley LETF	Dennis Carley Gary DeMastry	Dinner 49.56	
2/23/94	San Jose Live	\$41.17	Dennis Carley LETF	Gary DeMastry Dennis Carley	Lunch 21.17	

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Date	Restaurant Location	Amount	Charged by	Person(s) credited for being present	Charges in Excess of County Policy	Findings For Recovery
2/24/94	Biltmore room service	\$16.53	Dennis Carley	Gary DeMastry Dennis Carley		
2/25/94	Biltmore Hotel room service	\$2.17	Gary DeMastry	Gary DeMastry		
2/25/94	Bennigan's Restaurant	\$43.79 *(16.00)	Dennis Carley LETF	Gary DeMastry Dennis Carley		Alcohol 16.00
2/26/94	Montague Café' Biltmore Hotel	\$16.13	Dennis Carley	Dennis Carley Gary DeMastry		
2/26/94	Biltmore Hotel room service	\$22.66	Gary DeMastry	Gary DeMastry Dennis Carley	Lunch \$2.66	
2/26/94	San Jose Live Restaurant	\$19.97 *(6.00)	Dennis Carley LETF	Dennis Carley Gary DeMastry		Alcohol 6.00
2/27/94	Biltmore Hotel room service	\$27.04	Gary DeMastry	Gary DeMastry	Breakfast \$19.04	
2/27/94	Biltmore Hotel room service	\$28.67	Dennis Carley	Dennis Carley	Breakfast \$20.67	
2/27/94	Biltmore Hotel room service	\$12.99	Gary DeMastry	Gary DeMastry	Extra meal. \$12.99	
2/27/94	Gilbert's Seafood Restaurant	\$43.68	Dennis Carley	Gary DeMastry Dennis Carley	Lunch \$23.68	
2/27/94	Birk's Restaurant	\$142.91	Dennis Carley	Gary DeMastry Dennis Carley	Dinner \$102.91	
2/28/94	Biltmore Hotel room service	\$12.45	Gary DeMastry	Gary DeMastry Dennis Carley		
2/28/94	Biltmore Hotel room service	\$21.54	Dennis Carley	Dennis Carley Gary DeMastry	Lunch \$1.54	
2/28/94	Unknown Restaurant	\$143.96	Dennis Carley	Gary DeMastry Dennis Carley	Dinner \$103.96	
3/1/94	Biltmore Hotel room service	\$20.03	Gary DeMastry	Gary DeMastry	Breakfast 12.03	
3/1/94	Biltmore Hotel room service	\$7.85	Dennis Carley	Dennis Carley		
3/1/94	Biltmore room service	\$25.92	Dennis Carley	Gary DeMastry Dennis Carley	Lunch \$5.92	
3/1/94	San Jose Live Restaurant	\$61.70 *(6.50)	Dennis Carley LETF	Gary DeMastry Dennis Carley	Dinner 21.70	Alcohol 6.50
3/2/94	Biltmore Hotel room service	\$10.28	Gary DeMastry	Gary DeMastry		

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Date	Restaurant Location	Amount	Charged by	Person(s) credited for being present	Charges in Excess of County Policy	Findings For Recovery
3/2/94	Biltmore Hotel room service	\$12.14	Gary DeMastry	Gary DeMastry		
3/2/94	Biltmore Hotel room service	\$3.25	Dennis Carley	Dennis Carley		
3/2/94	Biltmore Hotel room service	\$12.08	Dennis Carley	Dennis Carley		
3/2/94	Biltmore Hotel room service	\$11.46	Dennis Carley	Dennis Carley		
Unknown	Unknown	\$36.75	Unknown	Unknown tear off receipt		\$36.75
	TOTALS	\$1,134.15			\$438.50	\$97.14

* Amounts indicate alcohol purchases.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$97.14 for the illegal expenditure of public monies, is hereby issued against Dennis Carley and his bonding company, County Risk Sharing Authority (CORSA), and Gary K. DeMastry, and his bonding company, The Ohio Casualty Insurance Company, jointly and severally, and in favor of the Fairfield County Sheriff's Office Training account.

Nunchaku Training in Aspen, Colorado

According to a Fairfield County Sheriff's Office expense report and accompanying receipts, from March 28 through April 1, 1994, Marc Grimm and Gary DeMastry attended a re-certification class for OPN Instructors. The report submitted was for reimbursement for \$137.27 for two rooms for one night at the Sheraton Hotel in Denver, Colorado on March 31, 1994, \$506.73 for food, \$13.00 for gasoline and \$25.50 in parking fees incurred while attending training. Fairfield County Auditor's Office purchase order # 94-01737 indicates Marc Grimm was reimbursed the total amount of \$682.50.

It was determined that Orcutt Police Defensive Systems Inc., (OPN) is the name of a training school which instructs in the use of Nunchakus, martial arts weapon. The training school is located in Northglenn, Colorado.

Gary DeMastry submitted a detailed billing statement from his personal VISA Gold credit card to the Fairfield County Auditor's Office for expenses incurred during the training. The billing statement indicates that on March 25, 1994, Gary DeMastry purchased two round trip airline tickets from Columbus, Ohio, to Denver, Colorado for \$1,345.90. He also rented a car in Denver, Colorado, for \$235.82. Additionally, he paid for two rooms from March 28 through 30, 1994, at the "Molly Gibson Lodge" in Aspen, Colorado, for \$1,128.29.

On March 31, 1994, FOJ check # 179 was issued to Orcutt Police Defensive System in the amount of \$338.00. No receipt was submitted indicating the nature of this expense.

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According to Fairfield County Auditor's Office purchase order #94-02385, dated June 10, 1994, Gary DeMastry was reimbursed for the expenses in the total amount of \$2,710.01 by Fairfield County warrant # 146771.

During a June 23, 1998, interview, Marc Grimm was asked whether he skied. Marc Grimm did not answer this question.

A letter dated June 9, 1994, was sent to Marc Grimm by Michele Dady of the Molly Gibson Lodge, stated that Gary DeMastry was undercharged a total of \$43.28. for his room while attending training in Aspen, Colorado. Gary DeMastry's personal VISA Gold credit card was billed the additional \$43.28, and he was reimbursed by the Fairfield County Auditor's Office.

We examined all meal receipts turned in by Marc Grimm for meal expenses incurred by he and Gary DeMastry. We determined that numerous meal purchases constituted Findings for Recovery as the individual purchases exceeded the established county meal reimbursement allowance or the charges were incurred after the daily limit or reimbursement for employees had already been reached. One tear off receipt submitted only contained a handwritten amount with no date or restaurant where the expense was incurred.

The following table provides a breakdown of meal findings per day for Marc Grimm and/or Gary DeMastry utilizing the county policy.

Date	Location	Amount	Findings for Recovery
Unknown	Unknown	\$25.16	\$25.16
3/28/94	Unknown Restaurant	\$62.47	\$22.47
3/29/94	Chart House Restaurant	\$88.43	\$48.43
3/30/94	Holiday Inn Restaurant	\$32.10	
3/30/94	Chart House Restaurant	\$97.62	\$57.62
3/31/94	Chart House Restaurant	\$160.36	\$120.36
3/31/94	Unknown Restaurant	\$22.43	
3/31/94	Unknown Restaurant	\$18.16	
	Totals	\$506.73	\$274.04

Findings for Recovery were based on allowing the benefit of dinner meals for the most expensive meals claimed on any day. If two meals were claimed on one day, lunch meal credits were given for the second most expensive meals claimed. If three meals were purchased on any one day, the least expensive meals claimed were considered to be breakfast meals.

The total expense incurred for this training session was \$3,773.79. The total cost of this trip less the registration fee translates to \$687 a day was spent by Sheriff DeMastry and Marc Grimm for meals and lodging.

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Findings for Recovery

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §.117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$274.04 for the illegal expenditure of public monies, is hereby issued against Marc Grimm, and his bonding company, County Risk Sharing Authority (CORSA), and Sheriff Gary K. DeMastry, and his bonding company, The Ohio Casualty Insurance Company, jointly and severally and in favor of the Fairfield County Sheriff's Office Training account.

Findings Repaid Under Audit

On August 21, 1998, approximately four years after receiving the OPN Training in Northglenn, Colorado, Gary DeMastry and Marc Grimm paid \$801.59 and \$792.10 (\$1,593.69), respectively, to the Fairfield County Treasurer's Office towards Findings for Recovery on this issue. Copies of checks, confirming the payments, were forwarded to the Auditor of State's Office. Additional documentation was provided, stating that Gary DeMastry and Marc Grimm had traveled to Aspen, Colorado prior to the training to "ski before the training." The documentation also stated "the expenses were paid by the county."

Homicide Seminar-Dallas, TX

Bob Lowry and Bob Elam attended a Homicide Seminar in Dallas, TX. The two deputies drove to Texas, leaving Lancaster on Thursday, June 2nd and returning on Monday, June 13, 1994.

We determined through examination of reimbursement documentation that Purchase Order #94-01399 was prepared to send two officers to the National Death Investigation Conference on June 5-10 (94). The purchase order stated that the check for payment should be sent to TEEEX Law Enforcement and Security Training Division, The Texas A & M University, College Station, TX. Attached to the purchase order was an invoice showing the location of the conference as Dallas, Texas and Bob Lowry and Bob Elam as attendees.

Despite submitting paperwork to register personnel for the June conference in March of 1994, Gary DeMastry issued FOJ check #188 in the amount of \$1,000 to Robert Elam for expenses for the trip. Clearly and according to County Auditor recommendations, the Sheriff's office could have submitted a request for the issuance of travel funds to cover expenses of motel and meal charges in advance of the trip.

We reviewed the expense report submitted for the trip. The expense report listed Bob Lowry and Bob Elam. The total cost of hotels was listed at \$1,452.98 and food was listed as \$147.76 for a total of \$1,600.74. The expense report stated that the total was charged to American Express and this was verified through examination of the charge history obtained from American Express.

In examining the documentation attached to the expense report, we noticed there were several days in which no meals were charged and there were other days when only one or two meals were charged. We also determined during the analysis the trip was made by three persons. From motel charge receipts, we determined that Robert Elam was traveling with his spouse, while Bob Lowry was alone.

On several occasions, Bob Lowry's and Bob Elam's meal purchases exceeded the established county meal reimbursement allowance or the charges were incurred after the daily limit or reimbursement for employees had already been reached. Meal limits were exceeded in the total

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amount of \$91.03. In addition, Bob Elam was issued FOJ check #188 on 05/23/94 apparently to provide expense money while attending the homicide seminar in Texas. No receipts were turned in for any usage of the \$1,000 and no remaining funds were ever turned in or redeposited into the FOJ account.

There were no receipts submitted indicating that any of the \$1000 issued to Robert Elam was spent.

Findings for Recovery were based on allowing the benefit of dinner meals for the most expensive meals claimed on any day. If two meals were claimed on one day, lunch meal credits were given for the second most expensive meals claimed. If three meals were purchased on any one day, the least expensive meals claimed were considered to be breakfast meals.

Findings for Recovery

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$1091.03 for the illegal expenditure of public monies, is hereby issued against Robert Lowry and his bonding company, County Risk Sharing Authority, in the amount of \$91.03 in favor of the Sheriff's Office Training Fund, and Robert Elam, and his bonding company, County Risk Sharing Authority the amount of \$1,000 in favor of the Sheriff's Office Furtherance of Justice Fund.

Revolver/Shotgun Instructor Training for Dennis Carley

According to a Fairfield County Sheriff's Office expense report, County Auditor's Office purchase order # 94-02647 and accompanying receipts, from June 20, 1994 through June 29, 1994, Dennis Carley attended a revolver/shotgun instructor's training course at Great Oaks Vocational Center in Cincinnati, Ohio. The expense report indicated Dennis Carley incurred \$507.76 in hotel and \$97.14 in food expenses. Dennis Carley paid for the hotel and the listed meal expenses with his personal credit card, and was directly reimbursed by the County Auditor's Office.

We encountered additional meal receipts directly related to this training while reviewing receipts Dennis Carley forwarded to explain FOJ expenditures. During the review of these expenditures it was determined that an additional 8 receipts incurred during this training were paid for with cash that Dennis Carley obtained from the Law Enforcement Trust Fund Account (LETF).

Several receipts submitted by Dennis Carley exceeded spending limits set by the Fairfield County policy manual under "Reimbursable Expenses." The receipts were the signed credit card voucher and lacked any detail explaining the number of people dining. The table below is a summary of excess meal charges.

Date	Location	Amount	FFR
06/20/94 7:06 P.M.	Burbank's Real Bar-B-Que	\$39.00	\$19.00
06/28/94 12:16 P.M.	Bombay Bicycle Club	\$30.16	\$20.16
06/29/94 11:05 A.M.	Burbank's Real Bar-B-Que	\$27.98	\$17.98
Total			\$57.14

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Finding for Recovery

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$57.14 for the illegal expenditure of public monies, is hereby issued against Dennis Carley and his bonding company, County Risk Sharing Authority (CORSA), jointly and severally.

Marc Grimm- MP5 Training-Washington, D.C.

Marc Grimm attended training in the Washington, D.C. area from October 2 to 8, 1994. The training was to obtain instructor certification in the Heckler & Koch MP 5 submachine gun.

We performed a detailed review of the receipts submitted from this training.

Two expense reports were submitted. The first form was handwritten and submitted for all charges Marc Grimm made utilizing an American Express charge card issued to him by the Fairfield County Sheriff's Office. These charges totaled \$515.42 and included two meals, a gasoline purchase and lodging at two different hotels. The detail on the hotel receipt shows meals that were consumed in the hotel and charged to the rooms. Some of the meals charged constitute Findings for Recovery as the amounts exceed the county reimbursement policy. According to County Auditor records, these expenses were reimbursed through PO #94-04295, Warrant #153523 on November 9, 1994.

The second expense form was typed and submitted for \$149.43 in costs Marc Grimm incurred personally. All of the expenses were for meals. Of the receipts submitted, only two were actually generated by restaurants. The remaining seven receipts were the tear off receipts contained on the bottom portion of the guest checks. All of these contain handwritten dates and amounts. Only two of the tear off receipts contain the restaurant's name.

Reviewing the detail obtained from the hotel charges with the meal receipts Marc Grimm submitted for reimbursement resulted in the following amounts being identified in excess of the county policy regarding reimbursable expenses:

Date/Time	Restaurant	Meal	Amount	Finding
10/02/94 1400 hrs.	McDonald's	Lunch	3.32	-
10/02/94 Unknown	Unknown	Dinner	23.69	3.69
10/03/94 0742 hrs.	Chantilly's	Breakfast	8.27	0.27
10/03/94 Unknown	Unknown	Lunch ?	12.84	2.84
10/03/94 1931 hrs.	Chantilly's	Dinner	20.67	0.67
10/04/94 Unknown	Unknown	Unknown	28.72	8.72
10/05/94 Unknown	Bravo Restaurant-AMEX	Breakfast ?	17.06	9.06
10/05/94 1124 hrs.	Jerry's Subs & Pizza	Lunch	6.34	-
10/05/94 Unknown	Outback-AMEX	Dinner ?	30.24	10.24
10/06/94 Unknown	Chi-Chi's	Lunch ?	13.07	3.07
10/06/94 Unknown	Unknown	Dinner ?	19.16	-

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Date/Time	Restaurant	Meal	Amount	Finding
10/07/94 Unknown	Chi-Chi's	Lunch ?	14.86	4.86
10/07/94 Unknown	Unknown	Dinner ?	27.43	7.43
	Total		\$225.67	\$50.85

Findings for Recovery were based on allowing the benefit of dinner meals for the most expensive meals claimed on any day if the time of day was unknown. If two meals were claimed on one day, lunch meal credits were given for the second most expensive meals claimed if the time of day was unknown. If three meals were purchased on any one day, the least expensive meals claimed were considered to be breakfast meals if the time of day was unknown.

In reviewing Marc Grimm's Monthly FOJ Expenditure Report for October 1994, we determined there was an entry for a breakfast meal for two on October 3, 1994 for \$13.64. This entry is very questionable as on the Guest Folio for Marc Grimm's stay at the Holiday Inn in Sterling, VA it shows that he checked in on October 2 and incurred a restaurant charge at 07:42 hours on October 3, 1994 in the amount of \$8.27.

This matter was brought to Marc Grimm's attention during an interview on June 23, 1998. After a review of expense reports submitted for this trip and the October 1994 FOJ Monthly Expense Summary, Marc Grimm stated he would not have submitted a receipt for the entry appearing on the FOJ Monthly Expense Summary. He further commented that he may have written down the wrong date on the receipt or that Penny DeMastry had typed in the wrong date. Without the original receipts used to generate the Monthly FOJ Summary, it was not possible to determine what had occurred. On August 12, 1998, over four years after the expenditure was made, Marc Grimm executed an affidavit, swearing that the \$13.64 expenditure on 10/03/94 was spent for a "breakfast" meal. This affidavit conflicted with his statement made during a June 23, 1998, interview in which he stated the expense did not occur on this date.

Findings for Recovery

On several occasions, Marc Grimm's meal purchases exceeded the established county meal reimbursement allowance or the charges were incurred after the daily limit or reimbursement for employees had already been reached. Meal limits were exceeded in the total amount of \$50.85.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$ 50.85 for the illegal expenditure of public monies, is hereby issued against Marc Grimm, and his bonding company, County Risk Sharing Authority (CORSA), jointly and severally.

Michael Schorr/Darrell Ball Instructor Training

According to a Fairfield County Sheriff's Office expense report, Michael Schorr attended a Bureau of Criminal Investigation seminar in London, Ohio, from November 15, through 21, 1994. It was determined the training actually occurred at the Ohio Peace Officer Training Academy and involved classes to become a certified instructor to teach core courses in basic peace officer training classes. Training records obtained from the Ohio Peace Officer's Training Academy (OPOTA) indicated Darrell Ball also attended the training class.

The expense report submitted to the Fairfield County Auditor's Office for reimbursement of expenses incurred during training, revealed Michael Schorr spent a total of \$53.87 for food and \$8.00 in parking fees while attending the conference.

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Inspection of the submitted receipts indicated that of the \$53.87, only a charge for \$24.86 had occurred during the training dates. Three additional tear-off receipts totaling \$29.01 were dated 12/19/94, 12/20/94 and 12/21/94. Additionally, the parking receipts were electronically dated 12/19 and 12/20. These were clearly outside the training dates. In his interview, Michael Schorr claimed that the inclusion of the other expenses outside the training period was easily explained, indicating they should have been assigned to some other training that he attended in December of 1994. We were unable to find any other indication of training that Michael Schorr attended in December of 1994 and he never supplied us with any further explanation to support the expenses. Michael Schorr also indicated that he was familiar with the monthly FOJ expenditure summary reports as he reviewed them once Penny DeMastry had prepared them from receipts he submitted.

According to information and documentation provided by Vernon C. Cheveney, Executive Director of the Ohio Peace Officer's Training Academy (OPOTA), Michael Schorr and Darrell Ball had attended a forty-hour instructor's course between November 14-18, 1994.

Director Cheveney further advised that according to academy records both individuals had stayed overnight at the academy during the training period. The Director advised OPOTA charges each student \$35 a day to include lodging and three meals per day. The academy policy is this fee is charged whether or not the students take advantage of the meals or lodging.

According to Fairfield County Employee Handbook in force at the time of this training, reimbursable expenses included actual expenses but not to exceed \$8.00 for breakfast, \$10.00 for lunch and \$20 for dinner. The policy also stated "This schedule of reimbursement is not to be considered an allowance; authorized travel must be carried out by an employee at the least possible cost. Reimbursement shall not be allowed to a County employee for travel to and from his or her residence to work."

In accordance with this policy, Michael Schorr and Darrell Ball would not have been permitted to incur meal costs as the fee for the training course included meals and lodging.

We also discovered in addition to the receipts addressed above, Michael Schorr listed additional meal expenses of \$185 on his 1994 Monthly FOJ Expenditure Summary. No expense receipts accompanied this report. Note that while Michael Schorr turned in one verifiable receipt of \$24.86 for a meal in Springfield, Ohio on Tuesday, November 15, 1994 at 8:05 p.m., he claimed an additional \$42 in meal expenses on this date.

During Michael Schorr's interview on June 24, 1998, he indicated that with the exception of a single dinner meal, he and Darrell Ball had eaten all their meals at the training academy. He was not able to provide any explanation for the \$185 worth of meals claimed on his 1994 Monthly FOJ Expenditure Summary Sheet.

However, on August 17, 1998, almost 4 year after the expenditures were made, Michael Schorr executed five affidavits, swearing that the separate even amount expenditures totaling \$185, had been expended for legitimate law enforcement purpose. These affidavits were sworn to despite Michael Schorr acknowledging in a sworn and recorded statement on June 24, 1998, that he and Darrell Ball had only consumed one dinner meal outside the Ohio Peace Officer's Training Academy. This was confirmed by the fact that the dinner charge was submitted for reimbursement. Michael Schorr also was unable to explain the presence of \$185 in claimed meal expenses on his Monthly FOJ Expenditure Statement, during the June 24, 1998 statement.

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Based on the Fairfield County Employee Handbook reimbursable expense policy (effective date 11/13/91) that all additional meal expenses incurred during training at the Ohio Peace Officer Training Academy, would not be permitted as the policy dictates all travel must be carried out at the least possible cost. Therefore, all the meal and lodging expenses referred to above are not permissible under county policy and result in a Finding for Recovery.

Findings for Recovery

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public monies illegally expended against Michael Schorr, and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$222.01. Of this finding \$185 is in favor of the Fairfield County Sheriff's Office Furtherance of Justice Account with the remaining \$37.01 in favor of the Fairfield County Sheriff's Office Training Fund Account.

Summary of Findings for Recovery by Person 1994 Training

Name	Findings Amounts	Page Number(s) for Support
Dennis Carley	\$115.71	89-91,94-95
Gary DeMastry	175.60	89-91,91-93
Marc Grimm	187.87	91-93,95-96
Robert Lowry	91.03	93-94
Robert Elam	1,000.00	94
Michael Schorr	222.01	96-98
Totals	\$1,792.22	

1994 Training Fund Table of Findings Repaid Under Audit

Name	Findings Amounts	Page Number(s) for Support
Gary DeMastry	\$801.59	93
Marc Grimm	792.10	93
Totals	\$1,593.69	

1995 National Information Officers Association Training

According to the Fairfield County Sheriff's Office Expense Report submitted to the Fairfield County Auditor's Office, Marc Grimm attended the 1995 National Information Officers Association 'Winter Planning Session' from January 20 through 22, 1995. The expense report indicates Marc Grimm incurred \$175.12 in hotel costs and \$281.94 in food expenses while attending the planning session.

According to information received from Lisa McNeal, National Secretary for the National Information Officers Association, Marc Grimm was the "Regional Representative" of region three for the organization in 1995. She advised Marc Grimm flew to the conference and stayed at the

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

"Crown Plaza Hotel" while attending the planning session. She stated the National Information Officers Association paid for his air fare to and from the session, along with his hotel room and dinner meals during the session.

During a June 23, 1998, interview, Marc Grimm stated while attending the winter planning session for the National Information Officers Association, his hotel room and travel were paid for by the organization. He indicated John Clark may have been in Nashville TN., at the same time "on an entirely different matter" and believes "something got screwed up" with the expense report.

During a June 23, 1998, interview, John Clark advised that on January 20, 1995, he traveled to Nashville TN., in an attempt to secure furnishings for the "minimum security jail." He indicated he stayed at the Hampton Inn from January 20, 1995 through January 22, 1995, and used Marc Grimm's American Express card to charge meals at the Hard Rock Café, Outback Steakhouse, and Pancake Pantry. John Clark stated he signed Marc Grimm's name to the receipt when he used the American Express card to purchase a meal at the Hard Rock Café. He advised his "girlfriend" accompanied him on the trip. John Clark said he could not remember the name of the company he spoke with about the furnishings and the county gave the bid to someone else. He added the trip was "just wasted time and energy and effort."

The Fairfield County Sheriff's Office expense report reflects that Marc Grimm attended the National Information Officers Conference and incurred expenses totaling \$457.06. Upon interviewing Marc Grimm and John Clark, it was determined that \$357.26 of the reported expenses were actually incurred by John Clark while in Nashville, TN.

All known meal expenses were charged on Marc Grimm's American Express card by John Clark. While dining at the Hard Rock Café in Nashville, TN., John Clark admitted to signing Marc Grimm's name to the American Express receipt for the purchase of the meal.

Date	Location	Amount	Charges Made by	Payment made with	FFR
01-21-95	Hard Rock Café Nashville, TN	\$41.71	John Clark	Marc Grimm's AMEX card Warrant #157884 issued	\$34.21
01-21-95	Outback Steakhouse Nashville, TN	\$118.92	John Clark	Marc Grimm's AMEX card Warrant #157884 issued	\$98.92
01-22-95	Pancake Pantry Nashville, TN	\$21.51	John Clark	Marc Grimm's AMEX card Warrant #157884 issued	\$11.51
01-22-95	Hampton Inn Nashville, TN	\$175.12	John Clark	Marc Grimm's AMEX card Warrant #157884 issued	
02-12-95	Prime Cut Steakhouse Nashville, TN	\$71.80	Marc Grimm	Marc Grimm's AMEX card Warrant #157884 issued	\$71.80
02-13-95	TGI Friday's Springdale, OH	\$28.00	Marc Grimm	Marc Grimm's AMEX card Warrant #157884 issued	\$28.00
TOTAL FINDING FOR RECOVERY					\$244.44

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Findings for Recovery

On several occasions, John Clark's meal purchases exceeded the established county meal reimbursement allowance or the charges were incurred after the daily limit or reimbursement for employees had already been reached. Meal limits for one Fairfield County employee were exceeded in the total amount of \$144.64. Additionally, two American Express receipts were submitted with the expense report for meal expenses incurred during the National Information Officers Association Conference. The expenses were incurred on February 12, 1995 at Prime Cut Steakhouse in Nashville, TN for \$71.80 and February 13, 1995 at TGI Friday's in Springdale, Ohio for \$28.00. The purchases were made using the Fairfield County Sheriff's Office American Express card assigned to Marc Grimm. Since the National Information Officers Association winter planning session was held on January 20 through 22, 1995, these meal expenses are unrelated to the planning session. Since John Clark submitted these receipts and he has admitted to signing John Clark's name these amounts will be included in the Finding for Recovery against John Clark.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the total amount of \$244.44 for the illegal expenditure of public monies, is hereby issued against John Clark and his bonding company, County Risk Sharing Authority, jointly and severally, and in favor of the Fairfield County Sheriff's Office Training account.

1995 Narcotics Training

According to a Fairfield County Sheriff's Office expense report and Fairfield County purchase order 95-01418, Marc Grimm attended narcotics training in Florida from March 7, through March 9, 1995.

During a June 23, 1998, interview, Marc Grimm indicated he never received any formal narcotics training while he was a member of the Sheriff's office. When presented with Fairfield County Auditor's Office Purchase Order stating that the expenses were for Marc Grimm while attending narcotics training, Grimm reiterated that he could not recall being on a narcotics trip to Florida and that his card was routinely given to other department members while on prisoner pick-ups or training.

No hotel folio or travel information was submitted by the Fairfield County Sheriff's Office to the Fairfield County Auditor's Office therefore, it was unknown who or whether anyone attended the training, how they traveled to the training, or where they stayed during training.

No detailed receipts were submitted indicating the time of day meals were purchased. We were unable to determine what meal expenses were for breakfast, lunch and dinner.

On April 2, 1999, the Fairfield County Sheriff's Office delivered additional documentation pertaining to this specific trip. Despite stating in his interview that he had not had any narcotics training and was not in Florida on a narcotics trip in March 1995, the restaurant receipts presented clearly contained his signature. No documentation was provided to explain the purpose of this trip.

As no documentation was presented to detail the purpose for this trip, we were able to determine that the trip was not arbitrary and unreasonable, therefore, all expenses relating to this trip are considered to be Findings for Recovery.

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Findings for Recovery

On March 7, 1995, a lunch meal was purchased at Bennigan's Restaurant in St. Petersburg FL., in the total amount of \$30.78. In addition, a dinner meal was purchased at "Hops of North Tampa" Restaurant in Tampa FL., in the total amount of \$45.46.

On March 8, 1995, a dinner meal was purchased at Pasadena Steak House in Pasadena FL., in the total amount of \$43.26.

On March 9, 1995, a lunch meal was purchased at Tucson's in St. Petersburg Beach FL., in the total amount of \$22.66. In addition, a dinner meal was purchased at Skiadiotis Restaurant in St. Petersburg FL., in the total amount of \$22.15.

Based on the foregoing facts, and pursuant to Ohio Rev. Code § 117.28 a Finding for Recovery is hereby issued for the illegal expenditure of public monies against Marc Grimm and his bonding company, County Risk Sharing Authority, jointly and severally, and in favor of Fairfield County General Fund in the total amount of \$164.31.

Summary of Findings for Recovery by Person 1995 Training

Name	Finding Amounts	Page Number(s) for Support
John Clark	\$244.44	98-100
Marc Grimm	164.31	100-101
Totals	\$408.75	

1996 TRAINING ACCOUNT

IACP Training - Lakeland, FL

According to a Visa Gold summary, Gary DeMastry purchased four America West airline tickets on March 15, 1996 with his personal VISA gold credit card. The round trip tickets were from Columbus International Airport to Orlando International Airport and back. The tickets costing a total of \$1,104 were reimbursed in full by a portion of FOJ check #337. According to information obtained from American West Airlines, the four tickets issued were for Gary and Penny DeMastry, Scott and Richauna Jones. The price of the tickets were \$276 each.

An American Express receipt submitted to the Fairfield County Auditor's Office, indicated a vehicle was rented on Friday, May 3, 1996 and returned on Thursday, May 9, 1996, from Dollar Rent A Car in Orlando, FL. The total cost of the vehicle rental was \$312.46.

Receipts submitted to the Fairfield County Auditor's Office, revealed Gary DeMastry and Scott Jones checked into separate rooms at the Ramada Inn in Lakeland, FL., on Friday, May 3, 1996 and checked out on Saturday, May 4, 1996. The receipt indicates each room had two occupants. The charge for a single night was \$64.90/room. Gary DeMastry paid for both rooms, totaling \$129.80, utilizing the American Express card issued by Fairfield County. Since IACP seminar did not begin until May 6, 1996 these charges were not for a proper public purpose and constitute Findings for Recovery against Gary DeMastry in the amount of \$ 129.80. Additionally, the registration information for the conference advised all conference attendees to

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make hotel reservations at the Holiday Inn-North in Lakeland, FL., as the Lakeland Police Department had negotiated a special seminar rate of \$44.00 including tax. No documentation was submitted to explain why Gary DeMastry and Scott Jones did not check into the Holiday Inn. The difference in nightly room rates was \$20.90/room. A meal receipt, in the amount of \$61.72, submitted to the Fairfield County Auditor's Office, showed Gary DeMastry purchased a meal from Frenchy's Rockaway Restaurant in Clearwater Beach, FL., on Friday, May 3, 1996 at 8:25 p.m.. As this charge was incurred 3 days prior to the start of the seminar it does not constitute a proper public purpose. A Finding for Recovery will be issued against Gary DeMastry in the amount of \$61.72, this amount is included findings within the meal table.

On Saturday, May 4, 1994, Gary DeMastry, Scott Jones and their wives, checked out of the Ramada Inn-Lakeland, FL. at 9:33 A.M. and checked into the Ramada Inn-Gulfview in Clearwater Beach, FL., at 3:28 P.M. According to registration information, the location of the Holiday Inn-North in Lakeland, FL., was approximately 3 miles from the Lakeland Police Department where the training seminar was held. The Ramada Inn-Gulfview, now Holiday Inn, was determined, through Internet research to be 59.1 miles away, requiring approximately 1 hour and 36 minutes to travel. The move required a commute estimated at over an hour and a half each way. Additionally, the room rates at the Ramada Inn-Gulfview were \$89.98 including tax. This represents an increased cost of \$45.98 per day per room from the seminar rate. The total additional cost to Fairfield County for not staying at the designated hotel was \$501.60 (\$459.80 + \$41.80). Gary DeMastry paid for both rooms from Saturday, May 4th to Thursday, May 9th, 1996 at a cost of \$1,089.07.

According to a Fairfield County Sheriff's Office expense report submitted for the training, Gary DeMastry and Scott Jones attended training classes from May 3, 1996 through May 9, 1996. However, registration confirmation materials showed the training was scheduled for May 6 and 7, 1996, (Monday-Tuesday) in Lakeland, Florida. The training session titled "Beyond Definitions and Cheerleading" was sponsored by the International Association of Chiefs of Police, Inc. The cost of the classes, totaling \$500, was paid with Fairfield County warrant No: 184189.

No documentation was provided to the Fairfield County Auditor's Office demonstrating that Gary DeMastry or Scott Jones actually attended training classes in Lakeland, FL. During a review of Scott Jones' FOJ Expenditure Log, we identified a total of 7 meal purchases, with receipts, that were paid with FOJ cash during the period of the training. One of the receipts showed that two people had lunch at the Roadhouse Grill in Lakeland, Florida at 12:24 p.m. on 05/06/96, the first day of the seminar. Within this packet, however, we also found a receipt indicating four people dined at Britt's Beachside Café on May 7, 1996 at 3:04 p.m. in Clearwater, FL., on the second and final day of the seminar. According to the class registration, the IACP classes were conducted on May 6 and 7, 1996 (Monday-Tuesday), from 8:30 a.m. to 4:30 p.m. in Lakeland, FL.

The following table lists all known meal expenditures for the Lakeland, Florida trip. Because the training seminar was held on Monday, May 6 and Tuesday, May 7, 1996, all meal purchases made on Friday, May 3, Saturday, May 4 and prior to noon on Sunday, May 5, 1996, were determined to be personal in nature. If it was determined from detailed receipts that four persons dined together at any time between noon Sunday, May 5, 1996 and noon on Wednesday, May 8, 1996, credit for the two most expensive meals purchased were credited to Gary DeMastry and/or Scott Jones. If it was determined that Gary and Penny DeMastry or Scott and Richonda Jones dined together at any time between noon Sunday, May 5, 1996 and Wednesday, May 8, 1996, credit for the most expensive meal purchased was given to Gary DeMastry or Scott Jones.

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Date	Location	How Paid	Amount	FFR	FFA
5/3/96 (8:25 p.m.)	Frenchy's- Clearwater, FL	Gary DeMastry-AMEX County Warrant #179304	\$61.72	\$61.72	
5/4/96	Waffle House	Scott Jones' FOJ Cash	\$12.60	12.60	
5/4/96 (12:04 p.m.)	Seffner, FL	Scott Jones' FOJ Cash	\$21.52	21.52	
5/5/96	Waffle House	Scott Jones' FOJ Cash	\$10.50	10.50	
5/5/96 (4:24 p.m.; 4 people)	Key West Grill Clearwater, FL	Scott Jones' FOJ Cash	\$30.39	14.88	\$15.51
5/6/96	Waffle House	Scott Jones' FOJ Cash	\$9.44		\$9.44
5/6/96 (12:24 p.m.; 2 people)	The Roadhouse Grill Lakeland, FL	Scott Jones' FOJ Cash	\$12.22		\$12.22
5/6/96 (10:27 p.m.; 4 people)	Don't Worry Be Crabby Indian Rocks Beach, FL	Gary DeMastry Cash Reimb. w/ County Warrant # 179075	\$62.06	62.06	
5/7/96	Unknown	Gary DeMastry Cash Reimb. w/ County Warrant # 179075	\$6.31		
5/7/96 (3:04 p.m. 4 people)	Britt's Beachside Café Clearwater, FL	Scott Jones' FOJ Cash	\$29.42	14.91	\$14.51
5/7/96	Unknown	Gary DeMastry Cash Reimb. w/ County Warrant # 179075	\$42.70		
5/8/96 (9:13 a.m.)	Pick Kwik	Gary DeMastry Cash Reimb. w/County Warrant # 179075	\$14.76		
Unknown	Outback Steakhouse	Gary DeMastry Cash Reimb. w/County Warrant #179075	\$68.72	68.72	
Unknown	Waffle House Tear-off Receipt	Gary DeMastry Cash Reimb. w/County Warrant #179075	\$6.42		
Unknown	Waffle House Tear- off Receipt	Gary DeMastry Cash Reimb. w/County Warrant #179075	\$11.89	5.94	
Unknown	Waffle House Tear-off Receipt	Gary DeMastry Cash Reimb. w/County Warrant #179075	\$13.70	6.85	
Unknown	Unknown	Gary DeMastry Cash Reimb. w/County	\$26.31		

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Date	Location	How Paid	Amount	FFR	FFA
		Warrant #179075			
Unknown	Unknown	Gary DeMastry Cash Reimb. w/County Warrant #179075	\$16.44		
Totals			\$457.12	\$279.70	\$51.68

The International Association of Chiefs of Police (IACP) and the Lakeland Police Department were contacted to verify, through attendance records, that Gary DeMastry and Scott Jones were present during the training. International Association of Chiefs of Police personnel advised that with training they present, attendance logs are always maintained. IACP personnel advised this training was hosted by the Lakeland Police Department and that the department would have been responsible for attendance records. The Lakeland Police Department was contacted. However, they were not able to supply any attendance records for the seminar.

The hotel, gasoline, food and vehicle expenses for this trip totaled \$1,589.14, and were paid with County Warrant #179304. An additional \$269.31 in food costs was submitted by Gary DeMastry to the county auditor's office for reimbursement. Gary DeMastry was directly reimbursed for this expense with County Warrant #179075. Ten receipts were submitted with the expense report. Only 4 of the submitted receipts had machine printed dates, the remaining 6 receipts were tear off receipts with handwritten amounts and no dates.

On August 21, 1998, Gary DeMastry forwarded a personal check to the Fairfield County Treasurer that in part paid \$96.26 back to the county for three meals consumed by Penny DeMastry and Richonda Jones. The three meals that were acknowledged included Frenchy's Rockaway Restaurant on May 3, 1996, Outback Steakhouse on an unknown date and Don't Worry Be Crabby on May 6, 1996.

A review of Penny DeMastry's Bi-Weekly Pay Sheet indicates she was paid 35 hours in wages while she accompanied her husband to Florida. Penny DeMastry was not registered to attend this seminar and no documentation was provided to indicate that her presence was for the benefit of Fairfield County. During this time period Penny DeMastry's hourly rate of pay was \$17.54/hour. We determined that she was in Florida for 5 days and submitted the 35 hours as regular work hours when vacation hours should have been taken. Based on this information a Finding for Recovery will be issued against Penny DeMastry in the amount of \$613.90

Findings for Recovery

The preceding occurred while Gary K. DeMastry was the Sheriff for Fairfield County. Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditures. Seward v. National Surety Co., 120 Ohio St. 47 (1929); Ohio Rev. Code § 9.39; State ex rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985).

1. There was no documentation submitted to demonstrate Gary DeMastry or Scott Jones attended training classes in Lakeland FL., and therefore, we determined the purchase of their airline tickets in the total amount of \$552 was arbitrary and unreasonable. We determined that Richauna Jones was not an employee of Fairfield County and, therefore, the purchase of her airline ticket in the amount of \$276 with Fairfield County funds was arbitrary and unreasonable. We further determined that Penny DeMastry was not a registered participant of the training and while she was an employee, her attendance did not benefit the county and was considered a

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

personal trip. Therefore, the \$276 used to purchase her airline ticket was considered to be arbitrary and unreasonable. The combined amount of \$552 used to pay for Richauna Jones' and Penny DeMastry's airline tickets constitutes a Finding for Recovery.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Sheriff Gary K. DeMastry and his bonding company, Ohio Casualty Insurance Company, jointly and severally, in the amount of \$552 and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Account.

2. The vehicle rented from Dollar Rent a Car on May 3 through May 9, 1996, was used before and after the seminar dates, therefore a portion of the rental costs constituted personal use and was not for a proper public purpose. We determined that out of the seven days the vehicle was rented, 3.5 days was for personal use. The total rental cost for the vehicle from May 3-May 9 was \$312.46, resulting in 50% of the cost being personal. A Finding for Recovery in the amount of \$156.23 is issued against Gary DeMastry.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Sheriff Gary K. DeMastry and his bonding company, Ohio Casualty Insurance Company, jointly and severally, in the amount of \$156.23 and in favor of the Fairfield County Sheriff's Office Training Account.

3. Based on the foregoing facts, as documented in the table on page 103-104, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the amount of \$205.29 for the illegal expenditure of public monies, is hereby issued against Sheriff Gary DeMastry and his bonding company, The Ohio Casualty Insurance Company, jointly and severally, and in favor of the Fairfield County Sheriff's Office Training Account.
4. Based on the foregoing facts, as documented in the table on page 103-104, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in favor of Fairfield County in the amount of \$74.41 for the illegal expenditure of public monies, is hereby issued against Scott Jones and his bonding company, County Risk Sharing Authority, jointly and severally, and in favor of the Fairfield County Sheriff's Office Furtherance of Justice Fund.
5. Based on the foregoing facts, as documented in the table on page 103-104, and pursuant to Ohio Rev. Code § 117.28, a Finding for Adjustment is hereby issued against the Fairfield County Sheriff's Office Training Account in favor of the Fairfield County Sheriff's Office Furtherance of Justice Account in the amount of \$51.68
6. Penny DeMastry accompanied her husband to Florida during this period and claimed regular work hours when vacation hours should have been claimed. Based on her hourly rate of pay during this period of \$17.54/hour and her 7 hour work day, 35 hours were claimed as regular work hours. Therefore, a Finding for Recovery in the amount of \$613.90 is assessed.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public money against Penny DeMastry and her bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$613.90, and in favor of the Fairfield County Sheriff's Office Payroll Account.

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Findings Repaid Under Audit

On April 29, 1997, approximately two years after the IACP training, Gary DeMastry deposited \$552 into the Furtherance of Justice checking account, acknowledging that Penny DeMastry and Richauna Jones were in attendance on the trip and that airline tickets purchased for Richauna Jones and Penny DeMastry with FOJ funds were for personal use. The \$552 was applied towards Findings for Recovery on this issue.

On August 21, 1998, approximately two years after the IACP training, Gary DeMastry paid \$96.26 to the Fairfield County Treasurer's Office, acknowledging that three meals purchased for Richauna Jones and Penny DeMastry with county funds were not for a proper public purpose. The \$96.26 was applied towards Findings for Recovery on this issue.

Summary of Findings for Recovery by Person 1996 Training

Name	Finding Amounts	Page Number(s) for Support
Gary DeMastry	\$913.52	101-104
Scott Jones	74.41	103-104
Penny DeMastry	613.90	104
Totals	\$1,601.83	

1996 Training Account Table of Findings for Adjustments

Due From (Account)	Adjustment Amounts	Page Number(s) for Support
Training Account	\$51.68	103-104
Totals	\$51.68	

1996 Training Account Table of Findings Repaid Under Audit

Name	Amounts Repaid	Page Number(s) for Support
Gary DeMastry	\$648.26	106
Totals	\$648.26	

1997 TRAINING ACCOUNT

American Jail Association Conference - Salt Lake City, Utah

According to conference registration forms found in records obtained from the County Auditor's Office for the American Jail Association, Gary DeMastry, Penny DeMastry, Michael Schorr and Lisa Schorr registered to attend the American Jail Association Conference to be held in Salt Lake City, Utah, from May 18 through 22, 1997.

FOJ check #388 dated March 6, 1997, in the total amount of \$410 was used to pay for the advanced registration fees. The "For" line on the check indicates it was used to pay for the registration fees of only two individuals who attended the conference. However, upon receiving the conference registration material forwarded by the headquarter's staff of the American Jail

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Association, we determined that registration fees totaling \$450 were paid by the Fairfield County Sheriff's Office.

According to the documentation provided by the American Jail Association, both Gary DeMastry and Michael Schorr registered as AJA Members and were charged \$150 each in conference registration fees. This accounts for only \$300 of the \$410 paid to the American Jail Association with FOJ check #388. The forwarded registration material also indicated that Family/Guest registration fees in the amount of \$75 per individual were paid by check for both Penny DeMastry and Lisa Schorr who attended the AJA Conference with their husbands. This \$150 in additional fees would account for the remaining \$110 paid to the American Jail Association with FOJ check #388, leaving the settlement of the remaining \$40 in registration fees unknown.

On April 2, 1999, the Auditor of State's Office received documentation from the Fairfield County Sheriff's Office pertaining to this training. The documentation presented contained two golf registrations for Gary DeMastry and Mike Schorr, totaling \$110, that were not submitted with the paper work to the County Auditor and which we had not received from the American Jail Association. Also accompanying the golf registrations was a copy of a personal check from Gary and Penny DeMastry in the amount of \$150 that paid the registrations for Penny DeMastry and Lisa Schorr.

According to two Fairfield County Sheriff's Office expense reports and attached American Express credit card receipts, Gary DeMastry and Michael Schorr incurred \$1,738.60 in hotel expenses, \$348.03 in rental car charges, \$20.00 in fuel costs and \$465.89 in food costs. Charges totaling \$639.07 were billed to an American Express Corporate Optima Account held by Gary DeMastry while the remaining charges totaling \$1,933.45 were billed to the Corporate American Express Account of the Fairfield County Sheriff's Office. All the expenses were paid for by County Warrants #243575 and #247772 issued by the Fairfield County Auditor's Office on June 13, 1997 and July 25, 1997, respectively.

Within the material submitted to the Auditor's office on April 2, 1999, was a copy of the airline ticket order placed with AAA in Lancaster, Ohio for the airfare of Gary DeMastry and Mike Schorr. A note attached to the invoice stated "because I paid for my own ticket that took care of Lisa's reg". No information was submitted indicating how Penny DeMastry's and Lisa Schorr's air fare was paid.

Based on a review of meal purchases and room service charges made while attending the conference, it was noted that several meals were purchased for Penny DeMastry and Lisa Schorr and paid for with Fairfield County funds. Additionally, on several occasions, Mike Schorr exceeded the county meal reimbursement allowance for county employees.

The following table depicts all known meal charges made by Gary DeMastry and Michael Schorr in which meals were charged for Penny DeMastry and Lisa Schorr and/or reimbursable meal limits were exceeded by Michael Schorr. Since no detailed meal receipts were submitted, all meal Findings for Recovery were calculated by dividing the total meal amount by the number of persons present at the meal.

Date	Location	Present at meal	How Paid	Amount	Findings for Recovery
5/17/97	Marriot Hotel-Allie's Restaurant	Gary & Penny DeMastry, Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$34.45	\$8.61-Penny DeMastry \$8.61-Lisa Schorr

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Date	Location	Present at meal	How Paid	Amount	Findings for Recovery
5/18/97	Marriot Hotel room service	Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$21.39	\$10.70-Lisa Schorr
5/18/97	Red Rock Brewing Company	Gary & Penny DeMastry, Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$69.78	\$17.45-Penny DeMastry \$17.45-Lisa Schorr
5/19/97	Market Street Grill	Gary & Penny DeMastry, Michael & Lisa Schorr	Gary DeMastry's personal AMEX account	\$118.82	\$29.71-Penny DeMastry \$29.71-Lisa Schorr \$9.71-Michael Schorr
5/20/97	Old Salt Jail Restaurant	Gary & Penny DeMastry, Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$77.96	\$19.49-Penny DeMastry \$19.49-Lisa Schorr
5/22/97	Marriot Hotel - Room Service	Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$21.39	\$10.70-Lisa Schorr
5/22/97	D.B. Coopers Restaurant	Gary & Penny DeMastry, Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$138.43	\$34.61-Penny DeMastry \$34.61-Lisa Schorr \$14.61-Michael Schorr
5/23/97	Marriot Hotel-Allie's Restaurant	Gary & Penny DeMastry, Michael & Lisa Schorr	County AMEX card issued to Michael Schorr	\$40.65	\$10.16-Penny DeMastry \$10.16-Lisa Schorr
TOTAL				\$522.87	\$120.03-Penny DeMastry \$141.43-Lisa Schorr \$24.32-Michael Schorr

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Findings for Recovery

The preceding occurred while Gary K. DeMastry was the Sheriff for Fairfield County. Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditures. Seward v. National Surety Co., 120 Ohio St. 47 (1929); Ohio Rev. Code § 9.39; State ex rel. Village of Linndale v. Masten, 18 Ohio St. 3d 228 (1985).

Based on the foregoing facts, as documented in the table above, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public monies against Michael Schorr and his bonding company, County Risk Sharing Authority in the amount of \$165.75 in favor of the Sheriff's Travel Fund.

Based on the foregoing facts, as documented in the table above and on pages 106-107, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for the illegal expenditure of public monies against Sheriff Gary DeMastry and his bonding company, The Ohio Casualty Insurance Company, in the amount of \$110 for golf tournament registration fees and in the favor of the Fairfield County Sheriff's Office Furtherance of Justice Account. and \$120.03 for excess meals, in favor of the Fairfield County General Fund. Total Finding for Recovery of \$230.03

Findings for Adjustment

The \$410 expended for registration fees and golf was improperly encumbered utilizing the FOJ Fund when funds were readily available from the Fairfield County Sheriff's Office Training Fund Account. Therefore, a Finding for Adjustment is issued against the Fairfield County Sheriff's Office Training Fund in favor of the Fairfield County Sheriff's Office FOJ Fund in the amount of \$300 for improperly expended monies. The remaining \$110 was utilized to improperly pay for golf registration fees is addressed under Findings for Recovery.

Findings Repaid Under Audit

On August 21, 1998, approximately one year after the American Jail Association Conference, Michael Schorr paid \$141.43 to the Fairfield County Treasurer's Office towards Findings for Recovery for on this issue. The amount was returned to the County Treasurer for meal expenses incurred at the 1997 AJA Conference by Michael Schorr's wife, Lisa, that had previously been submitted on an expense report and paid by Fairfield County.

Summary of Findings for Recovery by Person 1997 Training

Name	Finding Amounts	Page Number(s) for Support
Gary DeMastry	\$230.03	107-108
Michael Schorr	165.75	107-108
Totals	\$395.78	

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

1997 Training Account Findings for Adjustments

Due From (Account)	Adjustment Amounts	Page Number(s) for Support
Training Account	\$300.00	108
Totals	\$300.00	

1997 Training Account Findings Repaid Under Audit

Name	Amount Repaid	Page Number(s) for Support
Michael Schorr	\$141.43	109
Totals	\$141.43	

Fairfield County Sheriff's Office Training Account Management Comments

During the audit period, we found that expense reports were not prepared by the person submitting the expenses for reimbursement. Expense reports were not reviewed by the personnel who incurred the expenses prior to them being submitted to the County Auditor's Office for reimbursement. We also found incorrect or inaccurate documentation on expense reports being forwarded to the Fairfield County Auditor's Office. These items have resulted in the County Auditor's office receiving duplicate expense reports for the same training and the issuance of warrants that duplicate reimbursements of claimed expenses. In our review of several fund accounts, we have observed up to four expense reports being submitted for the same training by numerous officers. In these cases, each officer did not detail expenses that were personally incurred. The following are instances of this condition:

Safety Patrol Training for Ron Moore in Chillicothe, Ohio

According to a Fairfield County Sheriff's Office Expense Report and Fairfield County Auditor's Office purchase order #94-02003, Ron Moore attended training in Washington, D.C., from May 3 through 6, 1994, and was reimbursed \$78.52 for expenses incurred during the training.

According to a receipt submitted for reimbursement, on May 3, 1994, Ron Moore stayed at the Holiday Inn in Chillicothe, Ohio, at a cost of \$55.13. Additionally, Mr. Moore submitted a "tear off" receipt from the Holiday Inn dated May 3, 1994, in the total amount of \$23.39 for the purchase of a meal. No other receipts were submitted.

The Fairfield County Sheriff's Office expense report conflicts with the receipts submitted for reimbursement. According to the expense report, Ron Moore attended "AAA Safety Patrol" training in Washington, D.C. from May 3 through 6, 1994. However, all the receipts submitted by Deputy Moore indicate he stayed in Chillicothe, Ohio, for only one night on May 3, 1994. It is unclear why Ron Moore was in Chillicothe, Ohio, and whether he was there on legitimate county business.

Sheriff DeMastry Trip to Washington, D.C.

According to a Fairfield County Sheriff's Office expense report and Fairfield County purchase order #94-02595, Gary DeMastry attended a conference in Washington, D.C., from June 21 through 22, 1994.

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According to an American Express receipt submitted, Gary DeMastry purchased an airline ticket to Washington, D.C., on June 20, 1994. The American Express bill was paid for by Fairfield County purchase order #94-02595.

No hotel folio or meal receipts were submitted by the Fairfield County Sheriff's Office to the Fairfield County Auditor's Office therefore, it is unknown where Gary DeMastry lodged or dined while he was in Washington, D.C.

According to Gary DeMastry's 1994 FOJ Monthly Expenditure Summary, on June 20, 1994, he paid for "lunch" for two people in the total amount of \$14.12. Additionally, the report reflects that on June 20, 1994, Gary DeMastry purchased "Dinner" for two people in the total amount of \$23.81. The report also indicates Gary DeMastry purchased "Breakfast" on June 21, 1994 in the total amount of \$4.68. It is unknown where these meals were purchased since no receipts were provided.

Marc Grimm Albuquerque, NM Training

According to Fairfield County Auditor's Office purchase order #94-03682, Marc Grimm attended training in Albuquerque, NM. No information was submitted to the Auditor's Office by the Sheriff's Office describing the type of training attended or the dates of the training.

According to a Fairfield County Sheriff's Office expense report, an American Express receipt and Fairfield County Auditor's Office purchase order #94-03469, a round trip airline ticket was purchased for Marc Grimm to attend the training in Albuquerque. NM.

During a June 23, 1998, interview, Marc Grimm advised the training he attended was for the National Information Officers Conference in Albuquerque, NM.

We requested and received documentation from Lisa McNeal of the National Information Officers Association, indicating the 1994 conference was held at the Hyatt Regency Hotel in Albuquerque, NM. from September 7 through 10, 1994.

A Hyatt Regency Hotel folio submitted indicates that on five separate occasions, Marc Grimm incurred valet parking charges at \$11.00 per day while staying at the hotel. According to information obtained from the hotel, patrons have the option of personally parking their vehicles for \$8 per day in the hotel garage or obtain valet parking at \$11 per day. Valet parking is not considered to be a necessary expense.

Training for applied Micro Technology Law Enforcement Data

According to a Fairfield County Sheriff's Office expense report and Fairfield County purchase order #94-04297, David Kieffer and Robert Lowery attended "Applied Micro Technology Law Enforcement Data General Users Group" training.

According to an American Express receipt and a detailed hotel folio submitted to the Fairfield County Sheriff's Office, David Kieffer and Robert Lowery stayed at the "Blockade Runner Motel" in Wilmington N.C., from September 18, 1994, through September 23, 1994, while in training. The combined cost for two rooms for five nights, long distance charges and meals from the hotel restaurant was \$983.00.

An American Express receipt submitted with the Fairfield County Sheriff's Office expense report, revealed a meal expense was incurred at "Beaches LTD" in Wilmington N.C. on September 21, 1994, in the total amount of \$49.71.

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No travel information was submitted by the Fairfield County Sheriff's Office to the Fairfield County Auditor's Office therefore, it is unknown how David Kieffer and Robert Lowery traveled to the training.

Eric Brown MP 5 Training

According to a Fairfield County Sheriff's Office expense report and Fairfield County purchase order #95-03303, Eric Brown attended "MP 5 Instructor" training at the Ohio Peace Officer Training Academy (OPOTA) from July 25 through 27, 1995.

The expense report and "tear off" receipts submitted indicate Eric Brown incurred a total of \$79.47 in expenses while attending the training.

According to documentation provided by the Ohio Peace Officers Training Academy, Eric Brown stayed overnight at the academy during the training period. They advised that OPOTA charges each student \$35/day, which includes lodging and three meals per day. The academy policy is that the fee is charged whether or not the students take advantage of the meals or lodging.

According to Fairfield County Employee Handbook in force at the time of this training, reimbursable expenses included actual expenses, but not to exceed \$8 for breakfast, \$10 for lunch and \$20 for dinner. The policy also stated, "This schedule of reimbursement is not to be considered an allowance; authorized travel must be carried out by an employee at the least possible cost. Reimbursement shall not be allowed to a County employee for travel to and from his or her residence to work."

In accordance with this policy, Eric Brown was not permitted to incur any meal costs as the fee for the training course included meals and lodging.

Schorr/Mace Training in Wooster, Ohio

According to a Fairfield County Sheriff's Office expense report and American Express receipts submitted to the Fairfield County Auditor's Office, Michael Schorr and David Mace attended a training conference in Wooster, Ohio, from February 24, through 28, 1997. Hotel and food expenses incurred totaled \$454.41. No detailed receipts or hotel folio was submitted. Additionally, an invoice from the Wayne County Schools Career Center for "Administrator's Training" was submitted to the County Auditor's Office. It is undetermined from information forwarded by the Sheriff's Office as to whether his invoice was paid.

Upon reviewing the American Express receipts submitted, it appears Michael Schorr and David Mace incurred \$542.18 in hotel and meal expenses. Additionally, According to Fairfield County Auditor's Office purchase order #97RG1579, Michael Schorr and David Mace incurred expenses totaling \$1,236.04. It is not known if another Sheriff's Office expense report exists supporting this purchase order.

It was determined by reviewing American Express receipts and obtaining detailed receipts from restaurants that on several occasions Michael Schorr and David Mace exceeded limits for reimbursable meal expenses while dining at several restaurants. Additionally, on several occasions, alcoholic beverages were purchased and paid for with Fairfield County funds.

Recommendations

The management comments on pages 85 through 87 of the Travel Section of this report are all applicable to this section.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE 4 TRANSPORTATION OF PRISONER FUND

Objective

Review available documentation to determine whether the Fairfield County Transportation of Prisoner (TOP) funds were spent in accordance with Ohio Rev. Code § 325.07.

Procedures

1. We obtained and reviewed all available Transportation of Prisoner monthly reports forwarded to the Fairfield County Commissioners by the Fairfield County Sheriff.
2. We obtained and reviewed all available expenditures and receipts submitted by office personnel to determine the purpose, source, and justification for expenditures.
3. We obtained and reviewed the Transportation of Prisoners checking account statements for the period January 1, 1994 through December 31, 1997.
4. We subpoenaed and reviewed Fairfield County Sheriff's Office American Express account information, detailed receipt information from selected restaurants, hotels, motels, vendors and service providers in an effort to determine if the charges related to travel were in compliance with County policy.
5. We contacted an experienced prisoner transportation company to compare their rates, for transporting out of state prisoners to Fairfield County, with the actual expenses the Fairfield County Sheriff's Office incurred. This comparison was undertaken to determine the cost effectiveness of utilizing Fairfield County Sheriff's Office personnel to transport prisoners.

Fairfield County Sheriff's Office TOP Forms

The Fairfield County Sheriff's Office currently does not have a written policy covering transportation of prisoner activities. The transportation of prisoner forms below were found within existing files.

Transportation of Prisoner Expense Report

This report is utilized to record information and expenses incurred during a prisoner transport. The form contains spaces for the names of the officers making the transport, name of the person being transported, date of transport, hotel costs, car rental cost, gasoline cost, air fare cost, food cost, miscellaneous cost, and total cost of transport. The form also contains spaces for the amount of money received in advance, less cost, and the amount of money returned. Beyond the cover sheet are copies of supporting receipts, TOP checks issued for the transport, and a deposit receipt for any money returned. This report is then used to complete the monthly report sent to the County Commissioners Office.

Monthly Report sent to the County Commissioners Office

This report is utilized to provide the County Commissioners an itemized account of all the Sheriff's actual and necessary expenses related to the transportation of prisoners for the month. This report has several columns requiring information to be added throughout the month. The columns are headed as follows: Date, Case No., To Whom Paid, Court, Kind of Writ or Service, Sheriff or Deputy, Miles Traveled, Total Amount, Transportation, Hotel, Miscellaneous Phone or Telegraph, Expenses other than for Self or Deputies, and Other Expenses. Some of these headings have subheadings asking for further separation of expenses. Transportation has subheadings of R.R.,

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

St. Car, Cab, Livery, Horse, or Auto. Hotel has subheadings of Lodging and Meals. Miscellaneous Phone or Telegraph has subheadings of Kind and Account. Expenses other than for Self or Deputies has subheadings of Transportation, Sustenance, and Compensation.

Prisoner Transport Summary

This report was created in response to our request for more information about each prisoner transport. The Sheriff's Office created this summary report titled "Prisoner Transports" listing information for each prisoner transport performed within the entire year. Each prisoner transport lists the prisoners name, the city the prisoner was picked up from, the name of the facility where the prisoner was being held, the names of the officers transporting the prisoner, and the date the prisoner was picked up.

1994 Transportation of Prisoner Fund

1994 TOP

1. The expense report submitted for the transportation of prisoner Billy Leffler and the 1994 prisoner transport summary were examined. Captains Dave Mace and Rick Sanders transported prisoner Leffler from the Orlando, Florida area on February 1 through February 4, 1994. From the expense report examination, we learned TOP check #123 was issued to Capt. Dave Mace on January 31, 1994, for \$1,000. The expense report did not contain any supporting receipts or explanations for the issuance of this \$1000 TOP check, but a note attached next to a copy of the TOP check stated "have not been able to locate receipts."

We requested the receipts that supported the issuance of check #123 and received a letter from Marcella Merrick and Capt. Mace regarding our request. Marcella Merrick stated that she requested the receipts for the \$1,000 check, but Capt. Mace never provided any. Capt. Mace stated all receipts and remaining money had been turned in, but was not able to recall to whom. He recalled that he had purchased a jacket, because of cool weather, and a steak dinner for the prisoner, at his request.

The only expense listed on the expense report was for airfare, totaling \$816, paid to Coast to Coast with TOP check #127. However an examination of the monthly reports and additional documentation received from the Sheriff's Office revealed that TOP check #124, issued to Travelplex North, paid for the airfare expenses incurred during the Leffler transport. TOP check #127 was used for airfare expenses incurred during the transport of prisoner Cook. We observed on the Itinerary Invoice, prepared by Travelplex North, that a full size car was reserved for Captain Mace at Dollar Rent-a-Car. No receipts were turned in for this rental. We were not able to determine whether a car was rented by Captain Mace. The expense report also noted the \$1,000 TOP check issued to Dave Mace, but did not denote any other expenses or whether there was any money remaining. Further examination of the TOP monthly bank statements and requested 1994 deposit receipts also did not indicate that there was any money redeposited from this \$1,000.

The monthly reports submitted to the County Commissioners did not denote any expenses that would have been incurred on a transport requiring four days, i.e. hotel, food, car rental. There was also no mention of the \$1000 TOP check issued to Capt. Dave Mace. The only expense found on the monthly reports regarding this transport was the airfare charge paid to Travelplex North.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Finding for Recovery

Based on the foregoing facts, and pursuant to the Ohio Rev. Code § 117.28 a Finding for Recovery is hereby issued for public money illegally expended against Dave Mace and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$1,000, and in favor of the Fairfield County Sheriff's Office Transportation of Prisoner Fund.

2. According to the Transportation of Prisoner expense report submitted for the transport of prisoner Jimmy Vance and the 1994 prisoner transport summary, Capt. Dennis Carley and Sheriff Gary DeMastry took seven days, October 17, 1994 through October 23, 1994, to transport prisoner Vance from the Port St. Lucie Police Department, Port St. Lucie, Florida. However, the information provided for this transportation was insufficient to support the necessity of the first five days of the transport (October 17 to 21, 1994).

The airline tickets and the car rental receipts within the TOP expense report denoted that Sheriff DeMastry and Dennis Carley arrived in Ft Myers, Florida on October 17, 1994, and departed with prisoner Vance on October 23, 1994. According to the hotel receipts submitted, the only time Sheriff DeMastry and Dennis Carley stayed in a hotel while in Florida was on October 22, 1994, at the Crown Sterling Suites. The hotel receipts showed two rooms were purchased and two people occupied each room. There was no documentation within the TOP expense report denoting who had lodged with Sheriff DeMastry and Dennis Carley and where the officers stayed from October 17, 1994 through October 21, 1994.

The meal receipts within the TOP expense report did not show the two officers incurring any meal expenses until October 19, 1994. On October 19, 1994, Sheriff DeMastry, Dennis Carley, and two other people consumed dinner at the Chef's Garden Restaurant in Naples, Florida for \$136.34. The receipt submitted with the TOP expense report for this expense was a copy of a non-detailed American Express receipt. We requested and received a detailed receipt from the Chef's Garden Restaurant. This detailed receipt showed four people were served and there was \$22.00 of alcohol purchased. Of the meal receipts submitted with the TOP expense report this was the only one that denoted four people being served and alcohol being purchased. The other meal receipts submitted were three meal receipts for October 20, three meal receipts for October 21, and one meal receipt for October 23, 1994. Again the TOP expense report did not contain any documentation that explained who the two additional people were and whether the officers incurred any meal expenses on October 17 and 18, 1994.

While examining purchase orders for 1994, we discovered a purchase order asking the County Auditor to reimburse Dennis Carley for a meal expense on October 17, 1994, and three meal expenses on October 18, 1994 from the General fund "Other Expenses." Attached to this purchase order was a voucher for warrant #154997 denoting that only the receipts from October 18, 1994 were reimbursed for a total of \$96.51. A detailed review of the dinner receipt from the Waterfront Café on October 18, 1994 revealed four people were being served. The only explanations given for these receipts were two statements explaining why those meal purchases were incurred. The statement on the purchase order detailing the reimbursement stated "Reimbursement for food expenses while arresting two people while on a prisoner pick-up in Florida." The statement on the expense report cover sheet attached to the purchase order stated "While in Florida picking up a prisoner, Dennis stayed and arrested two people on narcotic charges from information he had from Ohio. Food cost for the extra days." This last statement contradicts the information submitted with the TOP expense report for prisoner Vance. According to the airline tickets, Dennis Carley departed for Ohio from Ft. Lauderdale on October 23, 1994, the same day the Sheriff and prisoner Vance departed for Ohio, thus contradicting the statement that Dennis Carley stayed and arrested two people. This statement also contradicts the fact that Dennis Carley submitted to the County Auditor receipts from the beginning of the transport (October 17 and 18).

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There was also a lack of documentation to support Dennis Carley's statement of arresting two people. There was no airline information contained in any expense report that denoted the arrested people were flown back to Ohio. Also there was no documentation or information from any arresting authority in Florida, which would have been necessary to assist in making the arrest and hold the prisoners until October 23, 1994, when prisoner Vance was picked up.

When examining the subpoenaed American Express statements, we discovered an American Express charge under Dennis Carley's county issued American Express account for a meal purchase on October 17, 1994, for \$48.84, at the Old Naples Pub, Inc., Naples, FL. This charge on the American Express account was paid with LETF check #1066.

We reviewed Dennis Carley's LETF expenditure log, in an attempt to determine the reason for the \$48.84 LETF expenditure during the period of time relating to the transport of prisoner Vance. During the review we noticed an entry on Dennis Carley's LETF log, dated 10-19-94, listing "Investigative Expense, 10-16-94 through 10-23-94", followed by the amount of \$424.35. Additionally, we compared these dates to a detailed FOJ/LETF spreadsheet that had been previously prepared during our review of FOJ expenditures. The spreadsheet detailed 7 meal expenditures, claimed against LETF funds, that occurred on the same dates where other meal expenditures made by Dennis Carley were claimed against TOP funds. Of the 7 receipts, 5 were tear-offs with the date and the amount of the expenditures written in. One of the tear-offs, claiming a \$19.18 expenditure on 10-19, was made on a Kingy's Pizza Pub receipt, where the portion of the receipt containing the name of Kingy's Pizza Pub had been torn off. Kingy's Pizza Pub is located at 7325 Hill Road in Canal Winchester, Ohio.

As no documentation was provided to explain why some expenditures made in the Naples, Florida area were LETF expenditures and other expenditures on the same day, were TOP expenditures, combined with the fact that prisoner Vance was picked up in Ft. Pierce, Florida on October 23, 1994 approximately 198 miles away, all expenses for the period of October 17, 1994 through October 21, 1994 constitute a Finding for Recovery. The remaining expenditures are considered allowable since they pertain to the transportation of the prisoner.

EXPENSE SUMMARY FOR PRISONER VANCE

Date	Entity and location	Description	Cost	FFR	Type of Transaction	Paid with
10/17/94	Hertz Car Rental - Ft Myer	Rental Car	\$309.83	\$309.83	Charged to AMEX	TOP Check 148 issued to American Express
10/17/94	Unknown	Unknown	\$16.85	\$16.85	Cash - DC	LETF check 1061 issued to Dennis Carley
10/17/94	Old Naples Pub, INC. - Naples FL	Dinner	\$48.84	\$48.84	Charged to AMEX	LETF check 1066 issued to American Express
10/17/94	Unknown	Lunch	\$42.65	0	Cash - DC	Submitted to the County Auditor with 10/18/94 receipts but for some unknown reason was not reimbursed.
10/18/94	The Piccadilly at 5th Avenue Café - ?	Breakfast	\$17.77	\$17.77	Cash - DC	Warrant # 154997 issued to Dennis Carley
10/18/94	Unknown	Unknown	\$20.11	\$20.11	Cash - DC	LETF check 1061 issued to Dennis Carley
10/18/94	Truffles - Naples, Fl	Lunch	\$37.42	\$37.42	Cash - DC	Warrant # 154997 issued to Dennis Carley
10/18/94	The Waterfront Café - ?	Dinner for 4	\$41.32	\$41.32	Cash - DC	Warrant # 154997 issued to Dennis Carley
10/19/94	Unknown	Unknown	\$19.18	\$19.18	Cash - DC	LETF check 1061 issued to Dennis Carley
10/19/94	Unknown	Unknown	\$46.10	\$46.10	Cash - DC	LETF check 1061 issued to Dennis

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						Carley
10/19/94	Chef's Garden Rest. - Naples, FL.	Dinner for 4	\$136.34	\$136.34	Charged to AMEX	TOP Check 148 issued to American Express
10/20/94	Unknown	Breakfast	\$16.80	\$16.80	Cash - DC	TOP Check 145 issued to Dennis Carley
10/20/94	Unknown	Unknown	\$21.19	\$21.19	Cash - DC	LETF check 1061 issued to Dennis Carley
10/20/94	Casablanca - ?	Lunch	\$32.90	\$32.90	Cash - DC	TOP Check 145 issued to Dennis Carley
10/20/94	Regatta - Naples, FL.	Dinner	\$43.35	\$43.35	Charged to DC's Visa	TOP Check 145 issued to Dennis Carley
10/21/94	Unknown	Unknown	\$3.74	\$3.74	Cash - DC	LETF check 1061 issued to Dennis Carley
10/21/94	Unknown	Breakfast	\$17.97	\$17.97	Cash - DC	TOP Check 145 issued to Dennis Carley
10/21/94	Unknown	Lunch	\$19.40	\$19.40	Cash - DC	TOP Check 145 issued to Dennis Carley
10/21/94	Unknown	Dinner	\$86.25	\$86.25	Cash - DC	TOP Check 145 issued to Dennis Carley
TOTAL FINDING FOR RECOVERY			\$978.01	\$935.36		
Date	Entity and location	Description	Cost	FFR	Type of Transaction	Paid with
10/22/94	Unknown	Breakfast	\$16.95	\$0	Cash - DC	TOP Check 145 issued to Dennis Carley
10/22/94	Unknown	Lunch	\$28.82	\$0	Cash - DC	TOP Check 145 issued to Dennis Carley
10/22/94	Bobby Rubino's - Ft. Lauderdale	Dinner	\$63.17	\$0	Cash - DC	TOP Check 145 issued to Dennis Carley
10/22/94	Chevron - Ft. Lauderdale, FL.	Gas purchase	\$11.50	\$0	Charged to AMEX	TOP Check 148 issued to American Express
10/22/94	FINA - ?	Gas purchase	\$10.00	\$0	Charged to FINA Gas	TOP Check 149 issued to Sheriff DeMastry
10/22/94	Crown Sterling Suits - Ft. Lauderdale, FL.	RM 1208 "2 people"	\$149.33	\$0	Charged to AMEX	TOP Check 148 issued to American Express
10/22/94	Crown Sterling Suits - Ft. Lauderdale, FL.	RM 1033 "2 people"	\$146.06	\$0	Charged to AMEX	TOP Check 148 issued to American Express
10/23/94	Cracker Barrel Old County Store - Ft. Pierce, FL.	Breakfast	\$13.72	\$0	Cash - DC	TOP Check 145 issued to Dennis Carley
10/23/94	Unknown	Unknown	\$22.11	\$0	Cash - DC	LETF check 1061 issued to Dennis Carley
TOTAL ALLOWED FOR TOP			\$461.66			

Finding for Recovery

Based on the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery in the total amount of \$935.36 in favor of the Fairfield County Transportation of Prisoner Fund, The Law Enforcement Trust Fund, the County General Fund in the amounts of \$662.84, \$176.01, and \$96.51, respectively, for public monies illegally expended is hereby issued against Dennis Carley and his bonding company, County Risk Sharing Authority, and Sheriff Gary DeMastry, and his bonding company, The Ohio Casualty Insurance Company, jointly and severally.

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1994 TOP Fund Table of Findings for Recovery

Name	Finding Amounts	Page Number(s) for Support
Gary DeMastry/Dennis Carley*	\$935.36	115-117
David Mace	\$1,000.00	114-115
Totals	\$1,935.36	

* Joint finding was made due to documentation being insufficient to detail individual findings

1995 TOP

1. The Transportation of Prisoner expense report submitted for the transport of prisoners James Carey and Patrick Brown and the 1995 prisoner transport summary were examined. Maj. Robert Lowry and Dep. William Thompson took three days, October 6 through October 8, 1995, to transport the prisoners from the Broward County Jail, Ft. Lauderdale, Florida. During that time the officers incurred meal, hotel, gas, car rental, parking, and toll costs.

A detailed inspection of the expense report and the subpoenaed American Express documents showed the Fairfield County Sheriff's Office paid \$438.89 to American Express for a car rental expense that was only \$302.10, and paid \$1,104.00 to American Express for an airfare expense that was not charged to American Express.

According to the rental car receipt within the TOP expense report, the total cost of the car rental was \$302.10. The computer generated receipt also denoted that a credit of \$111.56 was to appear on Maj. Lowry's county issued American Express account. Included on the receipt was a penciled notation showing the subtraction of the \$111.56 credit from the previous total of \$302.10, resulting in an amended total of \$190.54. No documentation was present to explain whether the penciled notation was that of the Sheriff's Office or Alamo Car Rental.

An inspection of the county American Express statements showed the information provided by the receipt from Alamo Car Rental contradicted the information provided on the American Express statement. The American Express statement denoted that Alamo Car Rental actually charged \$438.89 (instead of \$302.10) and gave a credit of \$136.79 (instead of \$111.56) to Maj. Lowry's county issued American Express account, resulting in a balance of \$302.10.

The Fairfield County Sheriff's Office issued TOP check #162 to American Express for all the expenses charged to Robert Lowry's county issued American Express card during the transportation of prisoners Carey and Brown. The TOP check also paid for the \$438.89 car rental. Because the Sheriff's Office paid \$438.89 instead of \$302.10, a credit balance of \$136.79 was created in the American Express account.

Upon examining the TOP expense reports for 1994 through 1997, we determined that the \$136.79 credit was not used to pay for any incurred transportation of prisoners expenses. We also tried to reconcile the County issued American Express statements, but due to lack of documentation, this was not possible. Since the credit can not be accounted for as being used for TOP expenses, a Finding for Adjustment is issued for \$136.79.

The Fairfield County Sheriff's Office issued TOP check #163 to American Express in the amount of \$1,104, to pay for airline tickets charged to the county American Express account. The Sheriff's Office later received statements from American Express indicating there was no charge to American Express for the \$1,104 airline tickets, and the Sheriff's Office then discovered the charge had been incurred on Sheriff DeMastry's personal Visa account. The Sheriff's Office then wrote

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

TOP check #165 to Penny DeMastry to pay for the \$1,104 debt charged to their Visa. American Express left the \$1,104 credit (from TOP check #163) on the American Express account.

We requested the Fairfield County Sheriff's Office list all expenses that used the credit balance of \$1,104. They represented by letter that \$813.53 of expenses charged to the county American Express account during the transportation of prisoner Jonnie Chapman, and \$109.13 of expenses charged to the county American Express account during the transportation of prisoner Trent Gardner use part of this credit. The Sheriff's Office did not know how the remaining \$181.34 credit balance was expended.

Upon examining the TOP expense reports for 1994 through 1997, we determined that the \$181.34 credit was not used to pay for any incurred transportation of prisoners expenses. We also tried to reconcile the County issued American Express statements, but due to lack of documentation this was not possible. Since the credit was not used for TOP expenses, a Finding for Adjustment is issued for \$181.34.

Finding for Adjustment

According to the Ohio Rev. Code § 325.07, any unexpended balance of TOP funds remaining in the hands of the Sheriff shall be returned and paid to the County Treasurer at the end of each succeeding fiscal year. Since the TOP credits were not used for TOP expenses within the year created and can not be determined which fund account(s) used the TOP credits, a Finding for Adjustment is issued against the General Fund.

Based on the foregoing facts a Finding for Adjustment for public monies illegally expended is hereby issued against the General Fund and in favor of the Fairfield County Sheriff's Office Transportation of Prisoner's Fund in the amount of \$318.13.

2. According to the Transportation of Prisoner expense reports submitted for the transport of prisoner Trent Gardner and the 1995 prisoner transport summary, Capt. Dave Mace was involved in transporting prisoner Gardner twice. It took three days, November 18 through November 20, 1995, for Capt. Mace and Dep John Vandyke to transport prisoner Gardner from the Huntsville Prison, Abilene, Texas, and three days, December 28 through December 30, 1995, for Capt. Mace and Lt. Robert Elam to transport Gardner back to Huntsville Prison, Abilene, Texas. Dave Mace was issued TOP check #167 and #172 to pay for meal, hotel, flight, car rental, and parking costs incurred during the transport.

There were several meal expenses that were over the allowable meal limits set by the County, and related to transporting of prisoner Gardner. Under the first transport of prisoner Gardner, Capt. Mace and Dep. Vandyke were responsible for exceeding meal limits by \$44.75. Under the second Gardner transport, Capt. Mace and Lt. Elam were responsible for exceeding meal limits by \$96.74. The documentation within the two expense reports for this prisoner are not detailed enough to issue findings to individual persons. The amounts exceeded by each officer for the two Gardner transports were aggregated and showed that Capt. Mace exceeded meal limits by \$141.49, Lt. Elam by \$96.74, and Dep. Vandyke by \$44.75. Since Capt. Mace is the only officer who exceeded meal limits by more than \$100, and was responsible for the way the money was spent, a Finding for Recovery in the amount of \$141.49, is issued against Capt. Mace.

Date	Entity	Meal	Cost	FFR
11/18/95	Salt Grass Stkhse - Houston, TX.	Dinner	\$64.97	\$24.97
11/19/95	Pappas - Unknown	Lunch	26.45	6.45
11/19/95	Pappas - Unknown	Dinner	53.33	13.33
12/28/95	Gal-Tex - Galveston, TX.	Lunch	27.88	7.88

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12/28/95	Gaildo's - Galveston, TX.	Dinner	59.80	19.80
12/29/95	Gal-Tex - Galveston, TX.	Breakfast	17.54	1.54
12/29/95	Atchafalaya River Café - Houston, TX	Lunch	45.69	25.69
12/29/95	Salt Grass Stkhse - Houston, TX.	Dinner	54.86	14.86
12/30/95	Holiday Inn - Houston, TX.	Breakfast for Capt. Mace	9.60	1.60
12/30/95	Joe's Crab Shack - Unknown	Lunch	45.37	25.37
TOTAL			\$405.49	\$141.49

Due to a lack of documentation, we based our calculations on the total cost of a meal being for both officers. The Findings for Recovery are based on using the County handbook amounts for two officers unless otherwise stated.

Finding for Recovery

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Dave Mace and his bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$141.49, and in favor of Fairfield County Sheriff's Office Transportation of Prisoner Fund.

- The Transportation of Prisoner expense report submitted for the transport of prisoner Jonnie Chapman and the 1995 prisoner transport summary were examined. Maj. Michael Schorr and Sgt. Dennis Carley took four days, November 24 through November 27, 1995, to transport prisoner Chapman from the Los Angeles County Sheriff's Office, Los Angeles, California. During that time the officers incurred meal, hotel, flight, car rental, and gas costs.

An examination of receipts submitted for the transportation showed that Maj. M. Schorr and Sgt. D. Carley exceeded allowable limits for reimbursable meal expenses in the total amount of \$111.92. Of this amount, \$27.65 was money spent on alcohol beverages.

Date	Entity	Meal	Cost	FFR	Alcohol
11/24/95	East Main Cooker - Columbus, OH.	Lunch	\$30.65	\$10.65	
11/25/95	Double Tree - Unknown	Lunch	22.16	2.16	
11/25/95	B.B. Kings Blues Club - University City, CA.	Dinner	48.92	8.92	
11/26/95	Malibu Inn Rstr - Malibu, CA.	Breakfast	27.41	11.41	
11/26/95	Cheesecake Fctry - Marina Del Rey, CA.	Dinner	73.07	33.07	\$27.65
11/27/95	Double Tree - Unknown	Breakfast	21.40	5.41	
11/27/95	Cheesecake Fctry - Marina Del Rey, CA.	Lunch	59.20	39.20	
Unknown	Unknown	Dinner	41.10	1.10	
Total			\$323.91	\$111.92	\$27.65

Due to a lack of documentation, we based our calculations on the total cost of a meal being for both officers. Also there was not enough detail to issue Findings for Recovery to individual persons. The Findings for Recovery are based on using the County handbook amounts for two officers unless otherwise stated.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Finding for Recovery

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against Dennis Carley and Michael Schorr and their bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$111.92, and in favor of Fairfield County Sheriff's Office Transportation of Prisoner Fund.

Non-Compliance Citation

In accordance with Ohio Rev. Code § 325.07, each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board.

Copies of the monthly report submitted to the County Commissioners' Office, that were provided during the audit, did not contain reports for the months of July and October 1995. We requested the Sheriff's Office forward copies of the reports for July and October 1995. The Sheriff's Office sent a copy of one monthly report along with a letter stating "Attached is July, 1995. Cannot locate Oct. 1995. Commissioners' Office does not have on file." Examination of the report, received by the Sheriff's Office, showed that the report received was for October 1995 and not for July 1995.

Since the monthly report for July 1995 was not on file with the County Commissioners, via Sheriff's Office letter, all of the expenses incurred during July were not reviewed by the County Commissioners. According to Ohio Rev. Code § 325.07 all expenses must be reviewed by the board of commissioners for approval. All expenses incurred during July therefore have not been approved by the board, constituting a non-compliance citation.

The only expenses that occurred during July 1995 were for the transport of prisoner Snoke. The Snoke transport incurred \$139.22 of expenses and should have been on the monthly report for July. We reviewed other monthly reports to determine whether they were listed in another month, but did not locate the expenses on any other monthly reports.

1995 TOP Fund Table of Findings for Recovery

Name	Finding Amounts	Page Number(s) for Support
Capt. Mace	\$141.49	119-120
Dennis Carley/Michael Schorr*	111.92	120-121
Totals	\$253.41	

* Joint finding was made due to documentation being insufficient to detail individual findings

1995 TOP Fund Table of Findings for Adjustments

Due From (Fund)	Adjustment Amounts	Page Number(s) for Support
General Fund	\$318.13	118-119
Totals	\$318.13	

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1996 Transportation of Prisoners Fund

1996 TOP

1. According to the Transportation of Prisoner expense report submitted for the transport of prisoner Jason Reuter and the 1996 prisoner transport summary, Sheriff Gary DeMastry and Maj. Michael Schorr took three days, December 5 through December 7, 1996, to transport prisoner Reuter from the Titusville, Florida area. During that time the officers incurred meal, hotel, gas, flight, car rental, and toll costs.

Inspection of the expense report and subpoenaed American Express documents, for the Sheriff's Office, revealed TOP monies of \$209.79 paid for a Hyatt Grand Cypress hotel reservation that was canceled. The \$209.79 was charged to Maj Schorr's county issued American Express account on November 25, 1996, and a full refund of \$209.79 was received on December 19, 1996. On December 30, 1996, the Sheriff's Office issued TOP Check #203, to American Express for \$209.79. Paying for the expense, after receiving a full refund, left the American Express account with a credit balance of \$209.79.

Upon examining the TOP expense reports for 1994 through 1997, we determine that the \$209.79 credit was not used to pay for any incurred transportation of prisoners expenses. We also tried to reconcile the County issued American Express statements, but due to lack of documentation this was not possible. Since the credit can not be accounted for as being used for TOP expenses, a Finding for Adjustment is issued for \$209.79.

Finding for Adjustment

According to the Ohio Rev. Code § 325.07, any unexpended balance of TOP funds remaining in the hands of the Sheriff shall be returned and paid to the County Treasurer at the end of each succeeding fiscal year. Since the TOP credits were not used for TOP expenses within the year created and can not be determined which fund account(s) used the TOP credits, a Finding for Adjustment is issued against the General Fund.

In accordance to the foregoing facts a Finding for Adjustment for public monies illegally expended is hereby issued against the General Fund and in favor of the Fairfield County Sheriff's Office Transportation of Prisoner's Fund in the amount of \$209.79.

1996 TOP Fund Table of Findings for Adjustments

Due From (Fund)	Adjustment Amounts	Page Number(s) for Support
General Fund	\$209.79	122
Totals	\$209.79	

1997 Transportation of Prisoner Fund

1997 TOP

The Transportation of Prisoner expense reports submitted for the transport of prisoner John Staha and the 1997 prisoner transport summary were examined. Det. John Baumgardt and Dep. Nadean Baumgardt transported prisoner Staha twice. Once to Fairfield County from the Shamokin, Pennsylvania area, and once back to the Shamokin, Pennsylvania area. Both

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

transports took two days, August 3 through August 4, 1997, and October 3 through October 4, 1997. During those times the officers incurred meal, hotel, gas, and toll costs.

There were several meal expenses that were either over the allowable meal limits set by the County or exceeded the number of meals allowed in one day. Det. John Baumgardt and Dep. Nadean Baumgardt were responsible for exceeding the meal limits for both transports of prisoner Staha. The aggregated amounts for the one prisoner revealed the Baumgardts exceeded the allowable meal limits by more than \$100. The documentation within the two expense reports for this prisoner are not detailed enough to issue findings to individual persons.

Date	Entity	Meal	Cost	FFR
08/03/97	Best Western Hotels - Harrisburg, PA	Extra meal purchase. Already have receipts for breakfast, lunch, and dinner.	\$21.27	\$21.27
08/04/97	Best Western Hotels - Harrisburg, PA	Breakfast	18.47	2.47
10/03/97	Hershey's Chocolate Town Café	Dinner and dessert	43.44	3.44
10/03/97	Best Western - Unknown	Extra meal purchase. Already have receipts for breakfast, lunch, and dinner.	42.65	42.65
10/04/97	Best Western - Unknown	Lunch	26.18	6.18
10/04/97	Sunoco - Somerset, PA	Extra purchase in between lunch and dinner - snack	6.17	6.17
10/04/97	Red Lobster - Unknown	Dinner	65.51	25.51
Total			\$223.69	\$107.69

Due to a lack of documentation, we based our calculations on the total cost of a meal being for both officers. The Findings for Recovery are based on using the County handbook amounts for two officers unless otherwise stated.

Finding for Recovery

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery is hereby issued for public money illegally expended against John Baumgardt and Nadean Baumgardt and their bonding company, County Risk Sharing Authority, jointly and severally, in the amount of \$107.69, and in favor of Fairfield County Sheriff's Office Transportation of Prisoner Fund.

1997 TOP Fund Table of Findings for Recovery

Name	Finding Amounts	Page Number(s) for Support
John Baumgardt/Nadean Baumgardt*	\$107.69	122 - 123
Totals	\$107.69	

* Joint finding was made due to documentation being insufficient to detail individual findings

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Management Comments

1. Currently the Fairfield County Sheriff's Office utilizes sworn personnel to conduct out of state transport of prisoners. During the course of this audit, we learned that numerous other law enforcement entities contract this function out to private companies. We contacted one company, considered by several agencies to be the largest and most professional, and obtained a comparison of their costs to transport prisoners from various locations within the United States. We compared this information to the known charges incurred by the Fairfield County Sheriff's Office and found that in all cases money could be saved by the employment of the private company.

The following table summarizes the Sheriff's cost of transporting prisoners from 1994 through 1997 to that of a professional prisoner transporting company.

	Sheriff's Cost	Quoted Cost	Savings/ (Excess)
Total for 1994	\$19,621.38	\$6,620.02	\$13,001.36
Total for 1995	\$16,343.14	\$5,805.75	\$10,537.39
Total for 1996	\$11,448.08	\$6,453.28	\$4,994.80
Total for 1997	<u>\$21,279.55</u>	<u>\$10,399.67</u>	<u>\$10,879.88</u>
Grand Total	\$68,692.15	\$29,278.72	\$39,413.43

Utilizing the services of a professional prisoner transport company to transport out of state prisoners would have resulted in savings of almost \$40,000 over the four year period of this audit.

This option should be given serious consideration as it offers several advantages to the Sheriff. First, the Sheriff's personal and Office liability could be greatly reduced by shifting the responsibility of transporting prisoners to a privately insured carrier. Secondly, and probably most important, contracting with a private carrier would allow the Sheriff to place more uniformed personnel on the street to serve the county residents. Third, the county would not face the workers' compensation injury exposure they presently do by utilizing Sheriff's Office personnel on transports.

Examining the TOP documentation showed that with regards to meal expenses, unused credit, alcohol purchases, expenses without receipts, hotel costs, rental car mileage, reimbursement of non-related receipts, unnecessary purchases, and reimbursement of duplicate receipts, the Sheriff's Office could have been more cost efficient.

Between 1994 and 1997, meal expenses exceeded limits set in the Fairfield County Employee Handbook by more than \$1,200. There was documentation that officers exceeded meal limits from \$1.00 to almost \$100.00 per meal. One possible explanation is that the Sheriff's Office did not have any established policies and procedures defining meal purchases during a prisoner transport.

We determined that over \$500 of established TOP American Express credit was used to pay for expenditures, other than allowable TOP expenditures, during 1994 through 1997. The TOP Fund was established to provide monies to pursue prisoners in or out of the state, or transport accused or convicted criminals back to the state. Expending TOP money for other expenses is not permitted under Ohio Att'y Op. 69-090.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Alcohol purchases were another area of concern. Over the last four years, the Sheriff's Office has used TOP monies (public monies) for alcohol purchases. We have observed that almost \$110 of TOP monies was used to buy alcohol. Not having any policies and procedures to define the use of alcohol during prisoner transports is one reason why alcohol purchases exist.

Incurring expenses without the support of proper receipts was another area lacking controls. Over \$1,000 of expenditures from 1994 through 1997 were reimbursed or paid with TOP monies without supporting receipts to verify the expenditures. We strongly recommend that the Fairfield County Sheriff's Office adopt procedures and policies requiring receipts for TOP monies so monies are not used inappropriately.

TOP expense reports revealed that hundreds of miles were put on rental cars during prisoner transports. TOP expense reports have denoted officers traveling to other major cities, hundreds of miles away, to have a meal, or go sight seeing. These miles add to the cost of the rental car and add additional gas costs.

During the period under audit, reimbursement of over \$160 from receipts provided but not incurred during prisoner transports, were improperly reimbursed with TOP monies. Several non-related expenses have gone through the existing reimbursement procedures undetected. The Fairfield County Sheriff's Office needs to improve their existing procedures to keep non-related expenses from being reimbursed.

Over \$500 of unnecessary or improper expenses, including reimbursement of \$50 for duplicate receipts, have gone through the existing procedures for reimbursement undetected. The Fairfield County Sheriff's Office needs to review and implement better control procedures for reimbursement.

2. Currently the Fairfield County Sheriff's Office does not have policies and procedures that address the transportation of prisoners. Topics that should be contained in the policies and procedures include suggestions from the first management comment, a discussion concerning the required level of receipting necessary to document expenses, and what charges would be considered personal expenses, i.e., motel movie charges, and long distance charges.

We were advised during the course of the audit the normal transportation period for out of state prisoners was three days. This period included a day of travel to the location, a day of rest and relaxation, and a day to travel back. During the course of the audit, we noted numerous occasions where excessive miles were put on rental cars during a three day transport. There was one occasion where two officers put 897 miles on a rental car during a four day transport. One reason for the high mileage is due to the fact that on the middle day, meals are being consumed over 100 miles away from the hotel where the transport officers lodged. This indicates the middle day is for the entertainment and personal pleasure of the transporting officers, and may constitute improper use of public money. The policies and procedures should address the number of days needed for a prisoner transport according to the distance needed to travel. It should also address what activities during a prisoner transport are allowable and reimbursable with TOP monies.

3. We noted that monthly reports currently being submitted to the County Commissioners, contain expenses that are not being posted within the month they were incurred, reports that did not break down expenses by meals, lodging, gas and other expenses, and reports that did not contain full and accurate costs for an entire transportation of a particular prisoner, as statutorily required. Our review determined that this was primarily the result of TOP expense reports containing inadequate or incomplete levels of documentation.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Fairfield County Sheriff's Office employees did not submit detailed receipts to support expenses that occurred during prisoner transports. We have found in several cases, through obtaining detailed receipts from entities, these non-detailed receipts contained purchases that would not have been permitted, i.e., alcohol purchases and meal purchases for more than the two transporting officers. Non-detailed receipts fail to provide the commissioners board with accurate information needed to properly approve expenses.

We recommend Fairfield County Sheriff's Office personnel be required to submit full detailed receipts for expenses incurred during a prisoner transport shortly after the completion of the transport. A detailed receipt should contain the date, time, name of the entity, and items purchased. Tear-off receipts should be strongly discouraged.

We also found TOP expense reports were submitted without essential expense receipts for an entire prisoner transportation. For example, lodging and meal receipts were submitted for only a portion of a several day prisoner transport. Additional documentation needs to be included with the TOP expense report to explain why there were no lodging or meal receipts for an entire prisoner transport. Without the additional documentation there is no justification for the number of days needed to transport a prisoner.

We recommend all receipts, for expenses incurred during a prisoner transport, be included in the TOP expense report. If there are no receipts to be turned in or certain expenses were not paid with TOP funds, we further recommend that a statement be included providing a detailed explanation as to why essential expenses were not incurred or paid for with TOP funds and why several days were needed to transport a prisoner.

With regards to filling out the TOP expense report, we recommend that all the appropriate information be contained and stated in the TOP expense report. The date of the transportation, case number, name of the prisoner being transferred, where the prisoner was picked up, names of all the officers that made the transport, money received, money returned, money owed, hotel, car rental, meal, gasoline, air fare, and miscellaneous costs should all be filled out completely and correctly. Also if any calculations are necessary, they too should be printed out and attached to the expense report.

We also recommend that all TOP expense reports be reviewed by the person(s) who incurred the expenses and signed, attesting to the reports completeness and accuracy. This policy would insure that the monthly reports truly represent the expenses incurred in each prisoner transport.

Once the TOP expense reports have been filled out in a timely manner and signed for accuracy, we recommend Fairfield County Sheriff's Office personnel record all TOP expenses on the monthly reports within the month the expenses were incurred, not the date a TOP Check may have been written to pay for the expense.

We further recommend the Sheriff's Office break down the expenses of a prisoner transport to the proper categories listed on the monthly reports submitted to the County Commissioners. The break down should go as far as breaking up items on one receipt, i.e., a gas receipt that also contains food purchases. The cost of the food should go into the food category and the cost of the gas into the gas category, as stated in the Ohio Rev. Code § 325.07, "Each Sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses."

4. The payment of gasoline expenses for the transportation of prisoners was inconsistent. During our review we noted instances where specific TOP checks were written directly to gasoline companies for gas used during a prisoner transport and other cases where TOP gasoline expenses were paid out of the General Fund "Supplies."

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

The TOP Fund was established to pay for all expenses incurred while transporting a prisoner, including gas expenses. Using General Fund monies to pay for gas expenses incurred during a prisoner transport is inconsistent with the purpose of establishing a TOP Fund.

Since the Sheriff's Office gas expenses are paid directly to the gas companies by the County Auditor, we looked for any notations on the gas company billing statements, sent to the Sheriff's Office, that would let the County Auditor know some individual expenses on the statements have already been paid with TOP monies. We could not find any notations that would give the County Auditor this information. This could lead to gas charges being paid twice, once with TOP monies and once by the County Auditor.

We recommend that the Sheriff's Office pay for gas expenses incurred during a prisoner transport strictly with TOP monies and that the billing statements sent to the County Auditor have some notation denoting which gas expenses have already been paid.

5. The Fairfield County Sheriff's Office employees did not consistently return the remaining advanced TOP monies after the completion of the prisoner transport. There were several cases where the money was returned and redeposited several weeks after the completion of the transport.

Remaining money should be returned and redeposited back into the TOP bank account within days of the completion of the prisoner transport. Advance money returned shortly after the completion of a prisoner transport will help avoid problems with money being unaccounted for and have TOP monies readily available for other prisoner transports.

We recommend that money not be given in advance unless there are clear procedures established to document the transaction. We also recommend that there be a policy established requiring that any remaining money be returned within two days after the completion of the prisoner transport.

6. Presently, Fairfield County Sheriff's Office employees are being reimbursed for expenses that other employees incurred and paid for. A case in point, Debra Medley and Sean Burke transported prisoner Spaulding and incurred two gas charges totaling \$18, but TOP Check #140 was written to Michael Schorr for reimbursement of those two gas charges.

We recommend that employees who incur prisoner transportation expenses be directly reimbursed and if reimbursed with cash then the receiving employees should sign a receipt for the reimbursement. A copy of the check or the receipt should also be included in the TOP expense report for that prisoner.

7. In 1995, the Fairfield County Sheriff's Office used county resources to transport prisoner John Frazure on two different occasions. On both occasions, the transportation was never to or from Fairfield County. Maj. Michael Schorr and Capt. Dennis Carley first transported prisoner Frazure from the Summit Co. Sheriff's Office Jail to a hearing in Knox Co., and then back to the Summit Co. Sheriff's Office Jail on March 16, 1995. Maj. Schorr then transported prisoner Frazure from the Summit Co. Sheriff's Office Jail to Montgomery Co. Sheriff's Office on April 6, 1995.

There was no documentation contained in the TOP expense reports explaining why Fairfield County Sheriff's Office made the transportation as opposed to any one of the three Sheriff's Offices that housed prisoner Frazure. An explanation is needed to explain why \$68.61 of TOP monies were used to pay for food and gas expenses incurred in those two transports.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

We recommend Fairfield County Sheriff's Office supply additional documentation with the TOP expense report and the monthly report sent to the County Commissioners whenever Fairfield County resources are used for situations that are not directly linked to Fairfield County.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE 5 FAIRFIELD COUNTY SHERIFFS' EYES AND EARS, Inc.

Objective

Review documentation concerning Fairfield County Sheriff's Eyes and Ears Inc., to determine when the organization was established, what function it serves and how it raises and disburses funds.

Procedures

1. We obtained the Articles of Incorporation for "Sheriff's Eyes and Ears, Inc." from the Ohio Secretary of State's Office to determine the purpose of the corporation and identify the organization's trustees.
2. We contacted the Ohio Attorney General's Office to determine whether Sheriff's Eyes and Ears, Inc., was registered as a charitable/nonprofit organization.
3. We contacted several Fairfield County businesses displaying Sheriff's Eyes and Ears, Inc. placards to determine whether donations to the Sheriff's Eyes and Ears program were necessary to receive a placard.
4. We reviewed checks disbursed and receipts obtained from 1993 through 1997 to determine the nature of expenditures made during this period.
5. We obtained and reviewed all deposit information made to Sheriff's Eyes and Ears Inc., from 1993 through 1997 to determine how the organization was funded.
6. We contacted officials from the Millersport Lions Club and reviewed records concerning payments made to Sheriff's Eye and Ears Inc., for contractual security services provided by the Sheriff's Office for the Millersport Sweet Corn Festival.
7. We reviewed payroll records and checks issued to all Fairfield County Sheriff's Office employees who worked the Millersport Sweet Corn Festival and were paid from the Sheriff's Eyes and Ears Inc., account.

Results

1. We determined the Fairfield County Sheriff's Eyes and Ears Inc., was registered as a charitable/nonprofit organization, 501(C) (3), with the Secretary of State's Office and was incorporated on April 13, 1993. The specific purpose for which the corporation was formed is to promote the reporting of suspicious activities through the establishment and maintenance of a crime reporting program to be used by the general public when they suspect illegal activity. According to the Articles of Incorporation filed with the Secretary of State's Office on April 13, 1993, the original trustees for the corporation are Sheriff Gary DeMastry, Leo DeMastry, (father of Gary DeMastry) Paul J. Dunphy and Robert Lowry (a former Major with Fairfield County Sheriff's Office).

According to the Ohio Secretary of State's Office, Fairfield County Sheriff's Eyes and Ears Inc., was dissolved on July 1, 1997.

2. We learned the Sheriff's Eyes and Ears program is presently not required to be registered with the Ohio Attorney General's Charitable Foundations Section because it has not exceeded \$25,000 in revenue in any fiscal year (Ohio Rev. Code 1716.03(E)). However, the organization may be required to register under the "Ohio Charitable Trust Act." Ohio Rev. Code 109.26

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

3. We found donations to Sheriff's Eyes and Ears Inc., were not required to display a Sheriff's Eyes and Ears Inc., placards.
4. We learned Sheriff's Eyes and Ears Inc., funds were predominantly used for promoting the organization by purchasing miscellaneous items such as advertizing, logo T-shirts, bumper stickers, and business placards.
5. We determined Sheriff's Eyes and Ears Inc., was funded by donations made by businesses and private citizens of Fairfield County. Additionally, \$2,000 from the Sheriff's Office Law Enforcement Trust Fund was deposited into Sheriff's Eyes and Ears Inc., checking account.
6. We found that monies obtained from the Millersport Lions Club to pay for security at the Millersport Sweet Corn Festival was deposited into the Sheriff's Eyes and Ears Inc., account. A total of \$17,209.50 was deposited in 1995, \$18,600.00 was deposited in 1996 and \$17,880.50 was deposited in 1997.
7. We found Sheriff DeMastry and Robert Lowry each received \$2,500 from Sheriff's Eyes and Ears Inc., on September 11, 1995, for services provided at the Millersport Sweet Corn Festival.

Robert Lowry received \$2,500 on September 11, 1996, from Sheriff's Eyes and Ears Inc., for services provided at the Millersport Sweet Corn Festival with no documentation to determine why these payments were made.

Sheriff DeMastry received \$2,500 on February 24, 1997, from Sheriff's Eyes and Ears Inc., for services provided at the Millersport Sweet Corn Festival with no documentation to determine why these payments were made.

Sheriff DeMastry received \$2,500 on September 5, 1997, for services provided at the Millersport Sweet Corn Festival with no documentation to determine why these payments were made.

Dennis Carley received \$2,500 on September 5, 1997, for services provided at the Millersport Sweet Corn Festival with no documentation to determine why these payments were made.

Findings for Recovery

In 1995, 1996 and 1997, the Millersport Lions Club deposited with the Sheriff's Eyes & Ears Fund, Inc., \$17,209.50, \$18,600.00 and \$17,880.50, respectively, for the Sheriff's Office to provide security at the Sweet Corn Festivals in those years. A county sheriff is not permitted to contract with a private entity to provide security services to that entity. 1989 Op. Att'y Gen. No. 89-074 (interpreting Ohio Rev. Code § 9.20). Furthermore, a county sheriff is not permitted to accept any donation, gift, bequest, devise or contribution for the purposes of defraying the cost of providing security services to a private entity. Only the county commissioners can accept a donation, gift, bequest, devise or contribution intended to benefit the county or one of its officers. Id.

The Sheriff's Eyes & Ears Fund, Inc., was incorporated in 1993 by Sheriff DeMastry and its trustees were Sheriff DeMastry, Leo DeMastry (the Sheriff's father), Paul J. Dunphy and Robert Lowry, then a Major in the Fairfield County Sheriff's Department. Thus, Sheriff DeMastry clearly controlled the Fund because of the three trustees other than himself, he was very closely related to one and commanded the other. For these reasons, and because the Sheriff's Office was intended to be the beneficiary of the Fund, we regarded the Sheriff's Eyes & Ears Fund, Inc., and Sheriff DeMastry as being one and the same.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

"Public money" as defined by Ohio Rev. Code § 117.01(C) "means any money received, collected by, or due a public official under color of office, as well as any money collected by any individual on behalf of a public office or as a purported representative or agent of the public office." Under this definition, and given the composition of the trustees of the Sheriff's Eyes & Ears Fund., Inc., and given that it can easily be considered to be a "purported representative" of the Sheriff's Office, we concluded that the Millersport Lions Club's payments to the Fund were "public money." As such, the Lions Club's payments to the Fund, and the Fund's failure to turn those payments over to the County Commissioners for deposit into the County's General Fund, violated Ohio Rev. Code § 9.20 as interpreted by 1989 Op. Att'y Gen. No. 89-074.

In accordance with the foregoing facts, and pursuant to the 1989 Op. Att'y Gen. No. 89-074, a Finding for Recovery in favor of the Fairfield County General Fund in the total amount of \$53,690 for the public monies unlawfully received by the Sheriff Eyes and Ears Inc., is hereby issued against the Trustees of the Sheriff Eyes and Ears inc.

In addition, in accordance with Ohio Const., Article II, §20, an elected official, such as a county sheriff, is prohibited from receiving additional compensation for performing the same or similar duties that he is otherwise required to perform as an elected official. His salary is set by Ohio Rev. Code §325.06 and it cannot be increased during his term of office. Therefore, in the alternative, a finding for recovery could be issued against Sheriff DeMastry in the amount of \$7,500.00 for compensation that he received in addition to his regular salary, for which he was not entitled.

Management Comments

The annual Millersport Sweet Corn Festival is traditionally held for a one week period in early September. For several years, Millersport Sweet Corn Festival officials have hired deputies from the Fairfield County Sheriff's Office to provide security for the entire week of the festival. In 1995, 1996 and 1997, funds provided to pay for security were deposited into the Sheriff's Eye's and Ears Inc., checking account. Checks from the account were then written to deputies for hours worked during the festival.

Upon reviewing the documentation, we noticed all deputies who worked at the festival submitted their hours worked to the Fairfield County Sheriff's Office and were paid \$11.00 per hour for their services. All deputies were paid by checks written from the Sheriff's Eyes and Ears Inc., checking account. Gary DeMastry, Robert Lowery and Dennis Carley were the only individuals who could not account for their hours worked at the festival.

We recommend the money generated from performing the security service function at the Millersport Sweet Corn Festival be deposited with the County and for which it is accounted through the payroll system.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE 6 FAIRFIELD COUNTY SHERIFF'S BASIC PEACE OFFICER'S ACADEMY

Objective

Determine whether Gary DeMastry is an instructor at the Fairfield County Sheriff's Academy, and whether he can be legally compensated in addition to his regular salary for instructing at the academy.

Procedures

1. We interviewed officials from Ohio University - Lancaster to determine their role and responsibilities concerning the Fairfield County Sheriff's Office Academy.
2. We obtained information from Ohio University concerning Gary DeMastry's payroll for instructing in the Fairfield County Sheriff's Academy.
3. We contacted the Ohio Peace Officer Training Academy to determine the qualifications required to instruct in the Fairfield County Sheriff's Academy.

Results

1. We learned the Fairfield County Sheriff's Academy is a collaboration between Ohio University and the Fairfield County Sheriff's Office. The academy is operated by the Fairfield County Sheriff's Office with the exception of several administrative functions performed by Ohio University. These functions include, but are not limited to veterans benefits, contractual agreements between instructors and Ohio University, and instructor's payroll.
2. We determined Gary DeMastry was paid \$2,500 for instructing miscellaneous subjects at the Fairfield County Sheriff's Office Academy from 1993 through 1997.
3. We learned all Ohio Peace Officer Basic Training instructors must complete a forty-hour instructor course and complete 15 hours of training over a three-year period to renew their teaching certification. We learned Gary DeMastry was a certified instructor with the Ohio Peace Officer Training Academy. However, his instructor's certificate expired on March 6, 1995. This was re-confirmed with the Ohio Peace Officer's Training Council and verified in an interoffice memorandum dated April 6, 1999, from Vernon C. Chenevey, Executive Director of the OPOTC.

Citations

The Ohio Peace Officers Training Council requires all persons teaching in any council approved basic training academy to be a state-certified instructor. After Gary DeMastry's state certification expired on March 6, 1995, he continued to instruct several courses in the 1995 and 1996 Fairfield County Sheriff's Office Academy. As a result, the credits earned by officers who attended classes instructed by Gary DeMastry may be considered invalid and the officers may have to retake the applicable courses.

The matter will be referred to the Ohio Attorney General's Office for appropriate action.



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FAIRFIELD COUNTY SHERIFF'S OFFICE

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

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

By: Susan Babbitt

Date: APR 15 1999