



OHIO AUDITOR OF STATE  
**KEITH FABER**





HARTFORD INDEPENDENT AGRICULTURAL SOCIETY  
LICKING COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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Hartford Independent Agricultural Society  
Licking County  
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Croton, Ohio 43013

To the Board of Directors and Office Manager:

## **Background**

The Auditor of State, Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Hartford Independent Agricultural Society (the Society) predicated on the Society's former Office Manager, Brooke Williams-Browning, being charged with theft (felony of the fourth degree) for stealing approximately \$14,000 from the Society.

The investigation began on February 26, 2020, after SIU received an article regarding Ms. Williams-Browning being charged with theft. The article stated the Licking County Sheriff's Office (LCSO) conducted the primary investigation. SIU met with LCSO and offered the assistance of SIU with the investigation. As a result, a special audit was declared by the Auditor of State. On August 26, 2020, LCSO requested SIU take over the investigation.

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

## **Suspect**

Brooke Williams-Browning was employed by the Society for approximately 15 years assisting in the office. Ms. Williams-Browning was promoted to Office Manager on January 18, 2018 and was terminated February 24, 2020 after being arrested and charged with theft.

## **Scheme**

In February 2020, a Fair livestock exhibitor called the Society office and spoke to the Society employee that handled accounts receivable. The exhibitor inquired about his livestock payment check that was supposed to have been received in October 2019, and advised he never received the check. The Society employee informed Ms. Williams-Browning the Society needed to issue the exhibitor a replacement. When Ms. Williams-Browning opened the QuickBooks accounting software and looked up the check, the Society employee was informed the check had already cleared. The Society employee could see Ms. Williams-Browning's computer screen and saw that the applicable check number had been issued to Ms. Williams-Browning, not the exhibitor. After Ms. Williams-Browning had left for the day, the Society employee went into the QuickBooks accounting software, discovered Ms. Williams-Browning had remitted the original check intended for the exhibitor to herself, printed it, deleted the check, and then entered another check with the same number in the exhibitor's name.

The Society employee then reviewed the Society's bank and credit card statements and identified numerous purchases made from vendors with which the Society does not do business.

The Board Vice President, a Board Member and the Board Secretary were subsequently notified, who in turn notified the LCSO detective bureau, and Ms. Williams-Browning was arrested the same day. After Ms. Williams-Browning was arrested, the Society employee and Board Secretary completed a petty cash count and discovered money was also missing from the petty cash.

SIU completed a forensic audit of the General Fair and Livestock accounts for the period January 18, 2018 through February 24, 2020 (the Period). We identified \$5,820 in unauthorized checks, \$16,928 in unauthorized debit card purchases, \$20,886 in unauthorized credit card expenditures, and \$880 in missing petty cash. Examples of personal purchases made by Ms. Williams-Browning on the Society's debit and credit cards included the down payment on an automobile, payment of personal loans and bills, home remodeling purchases and purchases made at Amazon. All these items were considered to not be for Society purposes. When entering transactions into QuickBooks for her personal use of the Society funds, Ms. Williams-Browning would enter a legitimate Society vendor or would be vague with the description of the transaction, concealing the actual use of funds. Ms. Williams-Browning also did not attach supporting documentation in QuickBooks as the Society requires. This also helped conceal her theft.

### **Findings**

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Brooke Williams-Browning misappropriated funds from the Society over a span of two years.

We issued \$47,646 in a finding for recovery for misappropriated funds and audit costs during the Period.

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

### **Prosecution**

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

On July 14, 2022, Brooke Williams-Browning was indicted by the Licking County grand jury on six counts, including one count of Telecommunications Fraud, one count of Theft, two counts of Forgery, and two counts of Tampering with Records.

On December 5, 2022, Ms. Williams-Browning entered a negotiated plea of guilty to one count of Theft, in violation of Ohio Rev. Code § 2913.02, a felony of the fourth degree; two counts of Forgery, in violation of Ohio Rev. Code § 2913.31, felonies of the fifth degree; and two counts of Tampering with Records, in violation of Ohio Rev. Code § 2913.42, felonies of the fifth degree.


The Honorable Judge Marcelain sentenced Ms. Williams-Browning to 30 days in jail, three years community control, and ordered her to pay restitution in the amount of \$36,052 for the theft and \$3,132 in audit costs.

The exit conference was waived by the Society; however, the Board of Directors and Management were given five business days to respond to this special audit report. A response was not received by the Hartford Independent Agricultural Society.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 31, 2023



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

# APPENDIX

## FINDING FOR RECOVERY PARTIALLY REPAID UNDER AUDIT – BROOKE WILLIAMS-BROWNING

When designing an office's system of internal control and the specific control activities, management should plan for adequate segregation of duties or compensating controls. Proper segregation of duties is not possible when only one person handles all aspects of the accounting functions.

As Office Manager, Ms. Williams-Browning was responsible for paying vendor invoices, making necessary purchases for the Society office, preparing checks for the youth exhibitors' sales during the Fair held each August, and presenting a list of payments made for the month for the Society Board Members' review and approval. Ms. Williams-Browning would also assist with various tasks in preparation of and during the Hartford Fair. Another Society employee handled accounts receivable functions of the office.

We reviewed the Society's bank and credit card for the Period, as well as interviewed Society management, which revealed the following:

- Seven checks made payable to either Brooke Williams-Browning, Cash or the payee could not be determined, were unauthorized and not for a proper public purpose totaling \$5,820.
- \$880 in petty cash could not be located subsequent to Ms. Williams-Browning's arrest.
- 73 debit card transactions were determined to not be for a proper public purpose totaling \$16,988. We identified two instances where products purchased were returned or credits were applied (totaling \$60).
- 192 credit card transactions were determined to not be for a proper public purpose totaling \$21,767. We identified three instances in which products purchased were returned or credits were applied (totaling \$366). Finally, two instances were identified in which the credit card company credited the account for fraudulent purchases (totaling \$515).

On December 5, 2022, Ms. Williams-Browning was ordered to pay restitution in the amount of \$36,052 for the theft and \$3,132 in audit costs to the Hartford Independent Agricultural Society in Licking County Common Pleas Court Case No. 2022 CR 00466.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public monies converted or misappropriated is hereby issued against Brooke Williams-Browning and her bonding company, Travelers Casualty and Surety Company of America, jointly and severally, in the amount of \$47,646, in favor of the Hartford Independent Agricultural Society Fair Operating and Livestock Accounts, in the amount of \$33,195 and \$14,451 respectively.

Ms. Williams-Browning paid court-ordered restitution in full prior to sentencing, leaving a finding for recovery balance of \$8,462 due to the Society.



# OHIO AUDITOR OF STATE KEITH FABER



## HARTFORD INDEPENDENT AGRICULTURAL SOCIETY SPECIAL AUDIT

LICKING COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 3/7/2023

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