



OHIO AUDITOR OF STATE
KEITH FABER



MEIGS COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Report.....	1
Appendix	
Schedule of Findings for Recovery.....	5

THIS PAGE INTENTIONALLY LEFT BLANK



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
FraudOhio@ohioauditor.gov
(800) 282-0370
Report fraud: 866-Fraud-OH

Meigs County
100 E. 2nd Street
Pomeroy, OH 45769

To the Meigs County Commissioners:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of Meigs County (the County) predicated on unsupported cash withdrawals made by the County Sheriff from the County Sheriff's Law Enforcement Trust Fund (LETf).

The investigation began on August 29, 2022, after SIU received a memo from the AOS Financial Division based on information from the County Prosecutor. It was alleged the County Sheriff, Keith Wood (Sheriff Wood) was making cash withdrawals from the County LETf and using the monies for gambling purposes.

After the information obtained from interviews, video surveillance, and preliminary examination of the County Sheriff's LETf bank records and subpoenaed records was considered, a Special Audit was declared by the Auditor of State.

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

Suspect

Sheriff Wood began his law enforcement career in August 1978 and worked as a Deputy for the County Sheriff's Office and as a Wildlife Officer and Investigator at the Ohio Department of Natural Resources Wildlife Division. Sheriff Wood was elected County Sheriff on November 6, 2012, and served in that capacity until his resignation on November 11, 2022. In the County's fiscal year 2020 financial audit, the AOS issued a finding for recovery resolved under audit totaling \$10,655 against Sheriff Wood¹.

Schemes

Per the County Sheriff's policies and procedures, expenditures from the LETf should only be used for the furtherance of an investigation and prosecution of criminal cases. The County Sheriff was required to maintain a detailed record of all expenditures with appropriate documentation for the expenditures. For the period of January 1, 2021, through November 11, 2022 (the Period), we examined all LETf expenditures and noted the following:

Cash Withdrawals

Sheriff Wood made 20 cash withdrawals totaling \$4,520 and was charged an additional \$42 in automated teller machine (ATM) fees for withdrawals made in West Virginia. The cash withdrawals were made at limited video lottery (LVL)² machine businesses in West Virginia, gas stations, and a bank.

¹ The amount was comprised of checks made out to 'Cash' totaling \$9,270 from the Meigs County Major Crimes Task Force (MCTF) bank account and debit card purchases from the LETf bank account totaling \$1,385. The source of monies included in the MCTF were LETf receipts. These transactions lacked documentation to support they were for proper public purposes.

² In West Virginia, Video Lottery is the legal use of player interactive gaming machines similar to those commonly known as "slot" machines in the casino industry. In 2001, the West Virginia Legislature passed a bill allowing for a limited number of video lottery machines in adult environments. It is referred to as the "Limited Video Lottery Act."

Sheriff Wood did not maintain supporting documentation nor document a purpose for the cash withdrawals. A summary of the cash withdrawals made by Sheriff Wood and the ATM fees charged is presented in the table below.

Date	Location	# of Transactions	Total Withdrawal Amount	Total Fee Amount	Total Amount
4/19/2022	KJ's River City Perk (LVL)	6	\$960.00	\$18.00	\$978.00
4/26/2022	TNT Pit Stop Gas Station	1	300.00	0.00	300.00
4/27/2022 and 4/28/2022 ³	City Perk (LVL)	4	800.00	10.00	810.00
5/1/2022	City Perk (LVL)	2	400.00	5.00	405.00
5/7/2022	TNT Pit Stop (LVL)	1	400.00	0.00	400.00
7/20/2022	Little Perk Café (LVL)	3	460.00	9.00	469.00
7/21/2022	TNT Pit Stop Gas Station	1	200.00	0.00	200.00
7/30/2022	Farmers Bank Savings	1	500.00	0.00	500.00
8/6/2022	Sheetz Gas Station	1	500.00	0.00	500.00
	Totals	20	\$4,520.00	\$42.00	\$4,562.00

Sheriff Wood was confronted twice by a County Sheriff Major about the cash withdrawals. As a result of the confrontations, on May 24, 2022 and August 23, 2022, Sheriff Wood made deposits to the County Sheriff's LETF account in the amounts of \$2,500 and \$1,660, respectively, to return cash withdrawn from the LETF account. However, the total deposited amount falls short of the total withdrawal amount by \$360 and did not include the ATM fees of \$42. Additionally, SIU obtained video surveillance of Sheriff Wood playing on a LVL machine at Little Perk Café on July 20, 2022, the same date he made cash withdrawals at the same location.

Debit Card Purchases

Sheriff Wood made nine debit card transactions totaling \$403.79 at fueling stations and he did not maintain supporting documentation for the purchase nor document the purpose of the purchase. We obtained receipts directly from the vendors and identified Sheriff Wood purchased food, fuel, and lottery tickets. We determined these purchases were personal and not for a proper public purpose.

Findings

Based on the special audit procedures and investigation, the AOS confirmed the allegation that Sheriff Wood misappropriated expenditures over a span of two years.

We issued \$9,160 in findings for recovery for misappropriated expenditures, which included audit costs, during the Period.

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

Prosecution

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

On February 8, 2023, Sheriff Wood was indicted by the Meigs County grand jury on five counts, including Theft in Office, Telecommunications Fraud, two counts of Misuse of Credit Cards, and Soliciting or Accepting Improper Compensation.

On September 7, 2023, Sheriff Wood entered an Alford plea of guilty to Theft in Office, in violation of Ohio Rev. Code § 2921.41(A)(1), a felony of the 4th degree.

³ Two transactions were made on 4/27/2022 at 10:45 pm and 11:56 pm. Two transactions were made on 4/28/2022 at 1:21 am and 2:34 am.

On September 7, 2023, the Honorable Judge Scott W. Nusbaum sentenced Keith Wood to three years community control, 100 hours of community service, and restitution in the total amount of \$5,000 which includes an amount related to the theft in office totaling \$805.79 and special audit costs totaling \$4,194.21.

The exit conference was waived by the County; however, the County was given five days to respond to this special audit report. A response was not received from the County.

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

Keith Faber
Auditor of State
Columbus, Ohio

November 6, 2023

APPENDIX
SCHEDULE OF FINDINGS FOR RECOVERY



APPENDIX

FINDINGS FOR RECOVERY REPAID UNDER AUDIT

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that governmental expenditures should serve a public purpose. The Ohio Supreme Court offered the following guidelines: 1) Whether an expenditure is for or promotes the public health, safety, morals or general welfare; 2) Whether the primary objective is to promote a public purpose, although it may incidentally advance a private interest; 3) If there has been a prospective legislative determination of a proper public purpose. **Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose** states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

The **Ohio Rev. Code § 2981.13** states a law enforcement trust fund must be established by each Sheriff to receive proceeds from the sale of forfeited property and contraband seized during law enforcement activities. The County Sheriff is required to adopt a written internal control policy requiring that proceeds from the sale of forfeited property and contraband seized during law enforcement activities are to be used for specific purposes.

The **Meigs County Sheriff's Office Policies and Procedures, Titled Forfeited Property/Mandatory Drug Fines Section II Law Enforcement Trust Fund** states, in part, the expenditures from this fund shall only be used for the furtherance of an investigation and prosecution of criminal cases within the following guidelines: a) investigation and prosecution costs of complex cases; b) training and technical costs relating to criminal investigations; c) application towards federal matching funds; d) purchase of special law enforcement equipment and/or supplies; e) all funds expended are subject to approval by the Sheriff. In addition, a detail record of all expenditures shall be kept with written receipts documenting such transactions. The record of expenditures shall include the following: a) date of expenditures; b) amount of expenditures; c) purpose of the expenditures.

For the period of January 1, 2021, through November 11, 2022, Sheriff Keith Wood maintained a law enforcement trust fund (LETF) debit card and made cash withdrawals and debit card purchases using the card that were deemed personal and did not adhere to the LETF policy as follows:

Cash Withdrawals

Sheriff Wood made 20 cash withdrawals totaling \$4,520 and was charged ATM fees totaling \$42. No supporting documentation was maintained, and the purposes of the cash withdrawals were not documented.

Debit Card Purchases

Sheriff Wood made nine debit card transactions totaling \$403.79 that were for personal purchases.

On September 7, 2023, Judge Nusbaum ordered Sheriff Wood to pay restitution of \$5,000.

Findings for Recovery Conclusion

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public property converted or misappropriated is hereby issued against Keith Wood in the amount of \$9,160, with \$4,965.79 in favor of the County Sheriff's LETF and \$4,194.21 in favor of the County's General Fund.

On May 24, 2022, and August 23, 2022, Keith Wood made deposits to the County Sheriff's LETF account in the amounts of \$2,500 and \$1,660 respectively. On October 13, 2023, Keith Wood made a payment in the amount of \$5,000 to the County, resulting in the full repayment of the finding for recovery against him.

THIS PAGE INTENTIONALLY LEFT BLANK



OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY SPECIAL AUDIT

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 12/19/2023

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

This report is a matter of public record and is available online at
www.ohioauditor.gov