



OHIO AUDITOR OF STATE  
**KEITH FABER**





VILLAGE OF UNIONVILLE CENTER  
UNION COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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Village of Unionville Center  
Union County  
P.O. Box 5  
Unionville Center, OH 43077

To: Mayor Larry Burchett, Fiscal Officer Lynford Schrock, and Village Council:

## **Background**

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Village of Unionville Center (the Village) predicated on a complaint of suspected theft by the former fiscal officer.

The investigation began on July 22, 2020, after SIU received information from the AOS Central Region financial auditors. It was alleged the Fiscal Officer, Christa Williams, was issuing Village checks to her husband, without a proper public purpose. In addition to the checks issued to Mr. Williams, SIU noted several checks from the Village issued to Ms. Williams above her Council approved yearly salary.

After the information obtained from interviews and preliminary examination of subpoenaed bank 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**

Christa Williams was hired as the Village's Fiscal Officer on January 13, 2016, and she was subsequently terminated on September 23, 2020.

## **Schemes**

Christa Williams perpetrated the following schemes from January 1, 2016 through October 31, 2020 (the Period):

### *Checks to Husband*

Multiple checks were issued by Ms. Williams to her husband for various reasons, such as working on the Village building and "work". SIU determined none of the work listed was performed. Ms. Williams issued a total of 21 checks to her husband totaling \$17,850 without a proper public purpose. There was no 1099 or W-2 issued by the Village reporting these payments, which Ms. Williams was responsible for issuing on behalf of the Village.

### *Unsupported Payroll*

Ms. Williams was approved by Council to work on updating ordinances for the Village; however, the rate of pay was never approved, nor were the hours worked reviewed by Council. Several checks were paid to Ms. Williams for said ordinance work, but no ordinances were submitted to Council. Various other reasons were listed for payments; however, there was not sufficient evidence to support the expenses were for a proper public purpose. Ms. Williams issued a total of 82 checks to herself, totaling \$63,315 without a proper public purpose. This income wasn't reported on the W-2's issued by the Village.

For both schemes, checks were not reviewed by Council, but did require a signature by the Mayor. We showed the former Mayor, Jim Weese copies of 93 checks we considered to include a potential forgery of his signature on the misappropriated checks, totaling \$73,544.50. He denied signing any of the checks, of which six were signed after he left office. Ms. Williams admitted to forging Mr. Weese's signature on 18 of the checks issued to her and her husband, but she wasn't able to identify exactly which checks were the forgeries.

### **Finding**

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Christa Williams misappropriated cash over a span of five years.

We issued \$89,570 in findings for recovery for misappropriated cash during the Period, which included audit costs.

The full details of the findings for recovery are located in the Village's 2017-2019 financial audit, Finding 2019-004, which can be found at the Ohio Auditor of State's website at [Audit Search](#).

### **Prosecution**

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

On January 28, 2022, Christa Williams was indicted by the Union County grand jury on six counts, including:

- One count of theft in office,
- One count of forgery,
- One count of tampering with records,
- One count of tampering with evidence,
- One count of telecommunications fraud, and
- One count of filing incomplete, false and fraudulent returns.

On December 14, 2022, Ms. Williams entered a negotiated plea of one count of Theft in Office, in violation of Ohio Rev. Code § 2921.41(A)(1),(B), a felony of the third degree, and one count of Tampering with Records, in violation of Ohio Rev. Code § 2913.42(A)(1),(B)(4), a felony of the third degree.

On February 1, 2023, Honorable Judge Don W. Fraser sentenced Ms. Williams to five years community control and ordered her to pay restitution in the amount of \$89,570, which included \$8,405 in audit costs.

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 13, 2023

# OHIO AUDITOR OF STATE KEITH FABER



## VILLAGE OF UNIONVILLE CENTER SPECIAL AUDIT

UNION 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 7/6/2023

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)