



OHIO AUDITOR OF STATE
KEITH FABER



HOCKING COUNTY AGRICULTURAL SOCIETY
HOCKING COUNTY

TABLE OF CONTENTS

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

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OHIO AUDITOR OF STATE KEITH FABER



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

Hocking County Agricultural Society
Hocking County
P.O. Box 142
Logan, Ohio 43138

To the Board of Directors:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Hocking County Agricultural Society (the Society) predicated on information received regarding a possible theft by the former Secretary.

The investigation began in May 2023, after SIU received a complaint from the current Secretary indicating improper credit card transactions were made by the former Secretary, Jessica Dicken.

After the information obtained from interviews and preliminary examination of the Society's 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

Ms. Dicken was elected as the Secretary by the Society Board on October 8, 2019. She was elected Hocking County Commissioner on November 8, 2022, and resigned from the Society on December 21, 2022. Ms. Dicken was suspended as a Hocking County Commissioner by the Ohio Supreme Court on January 10, 2024, and resigned from her position as County Commissioner on August 8, 2024.

Scheme

For the period of October 8, 2019, through January 31, 2023 (the Period), the Society had two credit card accounts, for which a credit card was assigned to Ms. Dicken and the Society Board President for each account. For the Period, we examined all Society credit card transactions for the two credit card accounts and identified the following:

Livestock Account

We identified two transactions totaling \$202.05 made by Ms. Dicken that included beauty products, food, and clothing items. Additionally, we identified 12 transactions totaling \$4,667.17 that Ms. Dicken disputed as fraudulent to Vinton County National Bank and were subsequently refunded to the Society. SIU obtained supporting documentation from the vendors for these transactions and determined they were legitimate expenditures and identified the following:

- Six transactions totaling \$2,676.86 for items that included a wireless pet fence, gift cards, toys, a mattress, and clothing purchased through Amazon. The items purchased were shipped to Ms. Dicken and/or an address associated with Ms. Dicken.
- Four transactions totaling \$1,730.72 for items that included a KitchenAid mixer, food, gift cards, toys, and clothing purchased at Sam's Club, using a Sam's Club membership assigned to Ms. Dicken.

- One transaction totaling \$154.15 for items related to the operations of the Society made at Sam's Club using a Sam's Club membership assigned to Ms. Dicken.
- One transaction totaling \$105.44 for VISA gift cards made at Walmart. SIU obtained photos and video surveillance from Walmart and confirmed the purchase was made by Ms. Dicken.

Ag Society Account

We identified 18 transactions totaling \$10,284.65 made by Ms. Dicken with the credit card assigned to her that were for personal items. The items purchased included, but were not limited to, the following:

- Pens, flyers, car magnets, and yard signs related to her campaign for Hocking County Commissioner;
- Rental car used for a vacation;
- Grill;
- Speaker;
- Gift cards;
- Adult and kids clothing;
- Purses;
- Toys; and
- Two wine baskets purchased at an auction.

We also identified 15 transactions totaling \$3,930.32 made by Ms. Dicken with the card assigned to the Society Board President that were for personal items. These transactions included the following:

- One transaction totaling \$359.15 for a TV and warranty at Sam's Club using a Sam's Club membership assigned to Ms. Dicken.
- Fourteen transactions totaling \$3,571.17 for items that included shoes, clothes, beauty products, toys, watches and furniture at Amazon and the orders were shipped to an address associated with Ms. Dicken. Seven of the transactions were made from IP addresses associated with an internet service provider account owned by her.

Additionally, we identified three transactions totaling \$191.84 made by Ms. Dicken to purchase alcohol as gifts for Society-related events.

Findings

Based on the special audit procedures and investigation, the AOS confirmed the allegation that Ms. Dicken misused the Society's credit cards over a span of more than two years, beginning in October 2020.

We issued \$25,282.53 in a finding for recovery for misappropriated expenditures 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 AOS Special Prosecutor, serving by appointment of the Hocking County Prosecuting Attorney.

On September 22, 2023, Ms. Dicken was indicted by the Hocking County grand jury on seven counts, including two counts each of Theft and Election Falsification, and one count each of Telecommunications Fraud, Money Laundering, and Soliciting or Accepting Improper Compensation.

On August 6, 2024, Ms. Dicken entered a negotiated plea of guilty to one count of Theft, in violation of Ohio Rev. Code §§ 2913.02(A)(2) & (B)(2), a felony of the fourth degree, one count of Telecommunications Fraud, in violation of Ohio Rev. Code §§ 2913.05(A) & (E)(1), a felony of the third degree, and one count of Soliciting or Accepting Improper Compensation, in violation of Ohio Rev. Code §§ 2921.43(A)(2) & (D), a misdemeanor of the first degree.

On September 24, 2024, the Honorable Judge Randy Deering sentenced Ms. Dicken to 500 hours of community service and ordered her to pay restitution totaling \$20,423.52 to the Society, which includes audit costs incurred by the Society, and restitution to Vinton County National Bank in the amount of \$4,667.17.

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



Keith Faber
Auditor of State
Columbus, Ohio

October 17, 2024

APPENDIX
SCHEDULE OF FINDING FOR RECOVERY



APPENDIX

FINDING FOR RECOVERY PARTIALLY REPAID UNDER AUDIT

Ohio Rev. Code § 1711.131, states in part, “the board of directors of a county agricultural society...that holds a credit card account...shall adopt a written policy for the use of credit card accounts. The policy shall include provisions addressing...the following:

- The type of expenses for which a credit card account may be used;
- The procedure for submitting itemized receipts to the treasurer or the treasurer’s designee;
- The actions or omissions by an officer or employee that qualify as misuse of a credit card account.

The use of a credit card account for expenses beyond those authorized by the board constitutes misuse of a credit card account. An officer or employee of an agricultural society...who knowingly misuses a credit card account held by the society’s board of directors violates section 2913.21 of the Revised Code.”

Due, in part, to a lack of policy and oversight, during the Period, we identified 50 credit card transactions totaling \$19,276.03 made by Ms. Dicken that were not for a proper public purpose and not related to the operations of the Society.

On September 24, 2024, Judge Deering ordered restitution of \$25,090.69 against Ms. Dicken in Case No. 23CR0174, which included special audit costs.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a finding for recovery for public property which has been converted or misappropriated is hereby issued against Jessica Dicken in the amount of \$25,282.53, with \$20,615.36 in favor of the Society and \$4,667.17 in favor of Vinton County National Bank.

On September 24, 2024, Ms. Dicken made restitution to the Society in the amount of \$20,423.52, which was deposited into the Society’s bank account and \$4,667.17 was paid to Vinton County National Bank, resulting in an unpaid balance of \$191.84.

OHIO AUDITOR OF STATE KEITH FABER



HOCKING COUNTY AGRICULTURAL SOCIETY SPECIAL AUDIT

HOCKING 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 12/17/2024

65 East State 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