



OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF BOLIVAR
TUSCARAWAS COUNTY

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OHIO AUDITOR OF STATE KEITH FABER



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Village of Bolivar
PO Box 117
Bolivar, OH 44612

To Mayor Robert Lloyd, Fiscal Officer Maria App, and Village Council members:

Background

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the Village of Bolivar (the Village) predicated on information received alleging a possible theft by a former Village police officer.

The investigation began in February 2022, after SIU received information from the former Village Mayor with concerns a former Village police officer, Sergeant Jeffrey Stearns, ordered ammunition using the Village's account and received the law enforcement discount and tax-exempt status for the benefit of a private business owner, Willam "Grant" Timberlake.

After the information obtained from interviews and preliminary examination of Village and vendor 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](#).

Suspects

Mr. Stearns was hired as a Village Police Officer on December 17, 2018, until his resignation in June 2022. Mr. Stearns was promoted to a Sergeant effective July 2019.

Mr. Timberlake is the owner of G&R Tactical and Ohio Armament in Strasburg, Ohio. These businesses provide several services, including an indoor range and the sale of weapons and ammunition.

Scheme

We defined our audit period (Period) as covering May 1, 2021 through February 28, 2022, during which time Mr. Stearns and Mr. Timberlake conspired to purchase over 64,000 rounds of ammunition, through the Village's Police Department account with vendor Kiesler Police Supply.

Our special audit and investigation identified a total of \$10,896 in ammunition purchased through the Village's Police Department account not intended for Village use and turned over to Mr. Timberlake. Mr. Stearns received three checks from Mr. Timberlake's business, G&R Tactical, totaling \$10,896, and then provided the Village with three cashier's checks as reimbursement for the ammunition purchase to conceal the source of the funds. We also identified another \$7,005 paid directly by Mr. Timberlake to Kiesler Police Supply for ammunition ordered through the Village's Police Department account.

Additionally, Mr. Stearns completed, signed, and submitted Federal and State tax-exempt forms to Kiesler Police Supply affirming the ammunition was for the sole use of the Village Police Department. Kiesler Police Supply provided a 20% discount for purchases made through the Village's Police Department account. The regular sale price of ammunition has the federal excise tax already built into the sale price (11%), so that would have been taken out, plus a law enforcement discount would also have been included

(approx. 9%). Therefore, \$3,580 in discounts was applied to the purchases of ammunition made through the Village's Police Department account.

Findings

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Mr. Stearns and Mr. Timberlake misappropriated Village accounts and funds for approximately one year. However, the Village did not suffer a monetary loss, as all payments to Kiesler Police Supply were reimbursed using funds from Mr. Timberlake. Therefore, no finding for recovery will be issued, but we will refer our findings to the Ohio Department of Taxation regarding the misuse of the Village's tax-exempt account.

Prosecution

At the conclusion of the special audit and investigation, a prosecution packet was presented to the Auditor of State Special Prosecutor, serving by appointment of the Tuscarawas County Prosecuting Attorney.

On August 17, 2023, Mr. Stearns and Mr. Timberlake were indicted by the Tuscarawas County grand jury on nine counts, including one count of Engaging in a Pattern of Corrupt Activity, one count of Theft In Office, one count of Complicity in the Commission of an Offense, one count of Money Laundering, one count of Telecommunications Fraud, two Counts of Unlawful Transactions in Weapons, one count of Tampering with Records, and one count of Representation by Public Official or Employee.

On February 6, 2024, Mr. Timberlake entered a negotiated plea of guilty to one count of Attempted Telecommunications Fraud, a misdemeanor of the first degree, in violation of Ohio Rev. Code § 2923.02(E)(1) and § 2913.05(C), in Tuscarawas County Common Pleas Court Case No. 2023 CR 08 0243. On February 14, 2024, Mr. Stearns entered a negotiated plea of guilty to one count of Telecommunications Fraud, a felony of the fifth degree, in violation of Ohio Rev. Code §§ 2913.05(A) and (C), in Tuscarawas County Common Pleas Court Case No. 2023 CR 08 0244.

On March 26, 2024, the Honorable Judge Michael Ernest sentenced Mr. Timberlake to 90 days in county jail, 90 days House Arrest, a \$1,000 fine, two years community control, and 100 hours of community service. Additionally, on April 19, 2024, Mr. Stearns was sentenced to five years community control, 150 hours of community service, ordered to pay \$2,931.50 in audit costs, and agreed not to seek public employment for five years.

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



Keith Faber
Auditor of State
Columbus, Ohio

May 8, 2024

OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF BOLIVAR
SPECIAL AUDIT**

TUSCARAWAS 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 6/27/2024

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