



OHIO AUDITOR OF STATE  
**KEITH FABER**





CITY OF ONTARIO  
RICHLAND COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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City of Ontario  
Richland County  
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To the City Council Members, Kris Knapp, Mayor, Andrew Medwid, Law Director, Mary Ann Hellinger, Auditor and Brian Musille, Deputy Auditor:

## **Background**

The Auditor of State (AOS), Special Investigations Unit (SIU) conducted a criminal investigation and special audit of the City of Ontario (the City) predicated on information received alleging a possible theft of time by the City's Water Department Supervisor.

The investigation began in August 2024, after SIU received a complaint alleging the City's Water Department Supervisor, David Whittaker, requested the use of paid military leave; however, he was incarcerated in the Ashland County jail serving a 30-day sentence.

After the information obtained from interviews and preliminary examination of Mr. Whittaker's military records and the City's payroll 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**

Mr. Whittaker was hired by the City as a laborer in the Water Department in June 2020 and became the Water Department Supervisor in May 2023 after he obtained his Class II Water System Operator's License. He was terminated from the City in August 2024. Mr. Whittaker is also a Senior Airman in the National Guard Bureau, Department of the Air Force, and part of the 200<sup>th</sup> Red Horse Squadron based in Mansfield, Ohio.

## **Schemes**

As an employee of the National Guard, Mr. Whitaker, at times, was ordered to perform military duties allowing him to use military leave at the City. For the period of July 17, 2023 through August 22, 2024 (the Period), we examined payroll, leave usage, and military records and identified the following:

### **Falsified Military Records**

Mr. Whittaker provided the City with falsified military orders to use 56 hours of military leave from August 14, 2024 through August 22, 2024. We identified Mr. Whittaker was serving a 30-day jail sentence for a probation violation, starting on July 23, 2024. The falsified military order was reviewed by military personnel, and they confirmed Mr. Whittaker did not have orders for the period noted. This was caught by the City before payment was made to him for the falsified leave.

### **Unauthorized Use of Military Leave**

Mr. Whittaker received orders to report for active-duty training in Florida on July 17, 2023; however, once he arrived, he discovered the training had been cancelled. The National Guard allowed the airmen to use 24 hours of military leave, from July 17, 2023 through July 19, 2023. However, Mr. Whittaker used 40 hours of military leave, from July 17, 2023 through July 21, 2023, resulting in 16 hours of paid unauthorized military leave totaling \$502.88.

## **Findings**

Based on the special audit procedures and investigation, the Auditor of State confirmed the allegation that Mr. Whittaker falsified records in an attempt to use military leave while he was incarcerated over a span of approximately one month. We also determined Mr. Whittaker was compensated by the City for unauthorized use of military leave.

We issued \$502.88 in a finding for recovery for misappropriated expenditures 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 Richland County Prosecutor.

On January 24, 2025, Mr. Whittaker was indicted by the Richland County grand jury on three counts, including one count each of Theft in Office, Tampering with Records, and Telecommunications Fraud.

On May 5, 2025, Mr. Whittaker entered a negotiated guilty plea to one count of theft in office, a felony of the fourth degree, in violation of Ohio Rev. Code § 2921.41(A)(1)(B), one count of tampering with records, a felony of the third degree, in violation of Ohio Rev. Code § 2913.42(A)(2)(B)(4), and one count of telecommunications fraud, a felony of the fifth degree, in violation of Ohio Rev. Code § 2913.05(A)(C).

On June 16, 2025, the Honorable Judge Phillip Naumoff sentenced Mr. Whittaker to 36 months community control and 200 hours of community service.

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

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 24, 2025

# **APPENDIX**

## **SCHEDULE OF FINDING FOR RECOVERY**



# APPENDIX

## FINDING FOR RECOVERY

**City Working Ordinance No. 23-04, Section 10**, states, in part, “The City shall grant up to thirty-one (31) days a year leave for required military service for each full-time City employee in the reserved forces of the United States or the Ohio National Guard...If the employee’s total military pay or compensation during the granted thirty-one (31) days of leave is less than his/her City pay would have been for the number of hours of straight time that the employee would have worked for the City during the period on military leave, he/she shall be paid the difference between the City pay and his/her military pay for such period. Before any payment is made under this provision, the employee shall present to the Auditor his/her pay vouchers or other primary documents showing the military pay actually received.”

**City Personnel Policy and Procedure Manual, Section 5.06(A)**, states, “Employees are required to submit a copy of their military orders along with the Request For Leave form, provided by the Service-Safety Director, to their department supervisor as far in advance of the use of leave as possible.”

During the Period, Mr. Whittaker submitted falsified military orders and leave request documents to the City to use 56 hours of military leave from August 14, 2024 through August 22, 2024. However, we identified Mr. Whittaker was serving a 30-day jail sentence for a probation violation, starting on July 23, 2024. The City was notified of the issue and stopped payment of the improper military leave usage. We also noted Mr. Whittaker submitted military orders and leave request documents to the City to use 40 hours of military leave from July 17, 2023 through July 21, 2023; however, failed to notify the City the orders were modified and was only authorized to use 24 hours of military leave, resulting in an improper military leave payment of \$502.88.

On June 16, 2025, Mr. Whittaker was sentenced in Richland County Common Pleas Court, Case No. 2025CR0073N.

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 David Whittaker, in the amount of \$502.88, and in favor of the City’s Water Fund.



# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF ONTARIO  
SPECIAL AUDIT**

**RICHLAND 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 12/18/2025**

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