Appendix A: General Audit Information

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the Township with appropriate, data-driven recommendations, the following questions were assessed within each of the agreed-upon scope areas:

Summary of Objectives and Conclusions

Objective	Recommendation
Police Fiscal Condition	
•What opportunities exist within the Township to fund public safety operations?	**No Recommendation**
Police Operations	
•What opportunities exist to improve the efficiency and/or effectiveness of staffing and operations of the Hubbard Township Police Department?	**R.1: Reduce staffing by 1.0 full-time patrol officer and eliminate all part-time patrol officer positions.** **R.2: Develop a data-driven staffing plan for the Chief of Police, detective, and administrative assistant positions.** **R.3: Bring collective bargaining agreement provisions in line with peer minimums** **R.4: Pay police overtime in accordance with the Fair Labor Standards Act** **R.5: Ensure sufficient management and oversight of Police Department activities and workload.** **R.6: Reduce police vehicle fleet and develop an asset maintenance and replacement plan** **Alternative 1: Consider outsourcing all police services to the Trumbull County Sheriff** **Alternative 2: Consider formation of a joint police district**

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Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives[28]:

- Control environment
    - We assessed the Township's exercise of oversight responsibilities in regards to management of its police department
    - We assessed the Township's ability to evaluate performance and hold individuals accountable for their internal control responsibilities
- Risk Assessment
    - We considered the Township's activities to assess potential risks of fraud or abuse of position
- Information and Communication
    - We considered the Township's use of quality information in relation to its financial, payroll, and staffing data
    - We assessed the Township's activities to internally and externally communicate the necessary quality information to achieve the entity's objectives
- Control Activities
    - We evaluated the Township's information systems and related control activities to achieve objectives and respond to risks
    - We considered the Township's physical control over fuel consumption
    - We considered the Township's compliance with applicable laws and contracts
- Monitoring
    - We assessed the Township's activities to remediate identified internal control deficiencies related to financial reporting on a timely basis

No internal control deficiencies were identified during the course of the audit.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of Township operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Departments;
- Industry Standards;
- Leading Practices;
- Statutes; and,
- Policies and Procedures.

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[28] We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

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In consultation with the Township, peer groups were selected for comparisons contained in this report. These peers were chosen based on specific demographics and geographic proximity. Peers were used for both operational and financial comparisons and are noted, where appropriate, throughout the report. The demographics of the peer police departments are shown in the table below:

Hubbard Township Operational Peer Comparisons

Township	County	Officers FT	Officers Total	Square Miles	Road Miles[1]	Population[2]	Median Income[3]
Saint Clair	Columbiana	12	15	29.5	101.8	7,533	$47,500
Goshen	Mahoning	8	14	32.9	74.4	3,117	$45,966
Springfield	Mahoning	10	15	35.8	98.4	6,443	$54,750
Bazetta	Trumbull	7	10	27.5	52.9	5,563	$51,124
Brookfield	Trumbull	9	17	24.5	81.0	8,330	$42,525
Champion	Trumbull	7	9	26.0	77.6	9,113	$55,961
Warren	Trumbull	6	15	23.5	67.9	5,202	$36,378
Weathersfield	Trumbull	12	23	24.9	71.3	8,062	$42,280
Hubbard	**Trumbull**	**9**	**13**	**24.4**	**78.7**	**5,341**	**$48,147**
Peer Average		**8.9**	**14.8**	**28.1**	**78.2**	**6,670**	**$47,061**

Source: Hubbard Township, Ohio Peace Officer Training Academy, Ohio Department of Transportation, Ohio Research Office, and U.S. Census Bureau.

[1] Includes all interstate, U.S., state, county, and township route centerline mileage within each township jurisdiction and does not include any mileage that falls within a municipality.

[2] 2018 estimate from U.S. Census Bureau.

[3] 2017 data from the U.S. Census Bureau FactFinder reports for each individual township.