



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Trumbull County Council of Governments  
Trumbull County  
4851 Clark Road.  
West Farmington, Ohio 44491

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Trumbull County Council of Governments, Trumbull County, (the Council) for the year ended December 31, 2019 and the period May 1, 2018 to December 31, 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the year ended December 31, 2019 and the period May 1, 2018 to December 31, 2018.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. Ohio Revised Code Section 117.38(B) states: The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. The 2018 financial statements were due on March 1, 2019 but were filed December 3, 2019. The 2019 financial statements were due on February 29, 2020 and filed on May 31, 2020. We also noted that financial statements improperly included revenue as intergovernmental instead of as charges for services.
2. Ohio Revised Code Section 9.38 states public money must be deposited with the Fiscal Officer or to a designated depository on the business day following the day of receipt. If the amount of the daily receipts does not exceed \$1,000 and the receipts can be safeguarded, the Council may adopt a policy permitting their employees who receive this money to hold it past the next business day, but the deposit must be made no later than 3 business day after receiving it. The policy must include provisions and procedures to safeguard the money during the intervening period. If the amount exceeds \$1,000 or a lesser amount cannot be safeguarded, the Council employee must then deposit the money on the next business day. A check written on July 19, 2019 was not deposited until August 29, 2019, and another check for \$10,449.36 was written on September 12, 2019 and deposited on October 21, 2019, both over a month since they were written. Not depositing cash collections timely could result in the cash being lost or misplaced and violates the ORC.
3. During our test of non-payroll expenditures, no support for \$50 in office supplies and postage was included with the check stub for a check to the prior Fiscal Officer. Receipts for the amount spent should always be attached to any voucher. Without appropriate support documentation it is not possible to determine if the expenditure included items that would not be considered a proper public purpose. The failure to maintain adequate support for these expenditures could result in a loss of accountability over the Council's finances, making it difficult to identify errors which could go undetected, and possibly result in expenditures that are not for a proper public purpose.

4. The Council's small size requires governing Council involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft. Bank reconciliations were not prepared from October 2019 through December 2019 until May 2020. Bank reconciliation review is a monitoring control and failure to perform the monthly reconciliations timely could result in errors going undetected, misstatements in the Council's financial statements, and future overdraft charges. Prior to October, the reconciliations were signed by the Council Chair.
5. Ohio Rev. Code Section 121.22 (C) states that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. Minutes for several meetings were not included in the minute book although financial information was included. Missing minutes were from January 9, 2019 and September 11, 2019. Additional minutes were handwritten notes scrawled on the agenda for July 17, 2019. Therefore, action taken during those meetings were not accounted for and also could not be legibly viewed by the public, should someone request them.
6. Ohio Revised Code Section 149.43 discusses the availability of public records for inspection and copying. In order to fulfill the requests, a public records policy explains the requirements and exceptions. The Council does not have a Public Records Policy. Although it has no location where it can display the policy as required by the ORC, it should have a policy available upon request.



Keith Faber  
Auditor of State

Columbus, Ohio

June 30, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**TRUMBULL COUNTY COUNCIL OF GOVERNMENT**

**TRUMBULL COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 14, 2020**