



Dave Yost • Auditor of State



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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

The Honorable Mike DeWine  
Ohio Attorney General  
30 East Broad Street  
Columbus, Ohio 43215

At your request, we conducted a special audit of the Mahoning County Probate Court (the Court) by performing the procedures described in the attached Supplement to the Special Audit Report for the period November 1, 2007 through March 14, 2014 (the Period) solely to:

- Determine whether court fees waived for cases to which former Mahoning County Probate Court Judge Mark Belinky was assigned as an attorney at the time of his transition to Mahoning County Probate Court Judge were for reasonable purposes.

This engagement was conducted in accordance with the Quality Standards for Inspection and Evaluation established by the Council of the Inspectors General on Integrity and Efficiency (January 2012). The procedures and associated findings are detailed in the attached Supplement to the Special Audit Report. A summary of our procedures and significant results is as follows:

We examined Mahoning County Probate Court case dockets, case journal entries, and supporting court documents for identified cases and determined whether the waived fees were supported and reasonable.

Significant Results – The Mahoning County Probate Court identified 232 cases assigned to Mr. Belinky at the time of his transition to judge. Of those cases, we identified 24 cases which did not have sufficient explanation on the court docket stating the reason the fees were waived. Through review of the case files, we found documentation supporting reasons for the fees being waived for 19 of the 24 cases. The remaining five cases for which we could not conclude the reason fees were waived due to insufficient available documentation were referred to the Ohio Attorney General's Office for its consideration of further action.

Due to the nature of this engagement, we did not hold an exit conference with representatives of the Court. Instead, the results of our special audit were provided directly to, and discussed with, representatives of the Ohio Attorney General's Office for their consideration of whether action by that agency was warranted.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

January 20, 2015

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## Supplement to the Special Audit Report

### Background

In April 2014, the Auditor of State's Office was contacted by representatives of the Ohio Attorney General's Office and its Bureau of Criminal Investigation (BCI) requesting assistance with an on-going criminal investigation involving certain aspects of the Mahoning County Probate Court.

The request for assistance was considered by the Auditor of State's Special Audit Task Force and on April 15, 2014, the Auditor of State initiated a special audit.

In May 2014, Mahoning County Probate Court Judge Mark Belinky resigned and entered a plea of guilty to a bill of information charging him with one count of tampering with records related to his election campaign accounts.

# Supplement to the Special Audit Report

## Objective No. 1 - Waived Fees

### PROCEDURES

From the Mahoning County Probate Court, we obtained a listing of all court cases assigned to Mark Belinky at the time of his transition from attorney practicing before the Mahoning County Probate Court to Mahoning County Probate Court Judge. We reviewed the court docket, case files, supporting documentation, and journal entries to determine whether the cases had waived fees, the purpose of any waived fees, and whether the purposes of the waived fees were reasonable.

### RESULTS

The Mahoning County Probate Court identified 232 cases assigned to Mr. Belinky. Of those cases, we identified 180 cases which had either no waived fees or waived fees totaling less than \$10 for which we took no further action. We identified 52 cases with waived fees exceeding \$10. Of those 52 cases, 24 did not have sufficient explanation on the court docket as to the reason the fees were waived.

For the 24 cases, we reviewed the case files and journal entries related to the waived fees. We determined that 19 of the cases had fees waived for a reasonable purpose.

We could not determine a reason for the fees being waived in the remaining five cases due to insufficient available documentation. These cases appeared to have assets available which could have been used to pay the fees. These five cases were provided to the Ohio Attorney General's Office for further consideration.





# Dave Yost • Auditor of State

**MAHONING COUNTY PROBATE COURT**

**MAHONING 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  
NOVEMBER 17, 2016**