



PROBATE COURT CONDUCT OF BUSINESS ACCOUNT

FRANKLIN COUNTY

SPECIAL AUDIT REPORT

JANUARY 1, 1997 THROUGH DECEMBER 31, 2001



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

The Honorable Judge Lawrence A. Belskis
Franklin County Probate Court
373 South High Street, 22nd Floor
Columbus, Ohio 43215-6311

Pursuant to separate requests by Dennis White, Chairman of the Franklin County Democratic Party and Judge Lawrence Belskis, Franklin County Probate Judge, we have conducted a Special Audit and performed the procedures summarized below and detailed in our "Supplement to the Special Audit Report", for the period January 1, 1997 through December 31, 2001 (the Period). These procedures were performed solely to evaluate the Franklin County Probate Court Conduct of Business Checking Account (the Account)¹ to determine the source of revenue for the Account, to determine if the expenditures from the Account were in accordance with Section 2101.19(B) of the Ohio Rev. Code, which states, "All moneys obtained from the sale of merchandise to be used in connection with any license, order, or document issued by a probate court shall be paid by the probate judge or the deputy clerk of the court into the county treasury. The moneys shall be credited to a fund to be known as the probate court conduct of business fund. The moneys so credited shall be used solely for the conduct of the business of the probate court." These procedures were also performed to determine if travel expenditures reimbursed through the Account were for the conduct of business of the Court. The procedures we performed and the results of those procedures are summarized as follows:

1. Through interviews with Franklin County Probate Court (the Court) officials, walk-throughs, and review of related documentation, we obtained an understanding of the source of monies used to fund the expenditures of the Account and how these monies were deposited into the Account maintained by the Judge.

Significant Results - The Court had no written policies or written procedures, other than the statute, regarding the operations of the Account. The Court collects a one dollar fee on the sale of merchandise. These fees are deposited into the Court operations bank account daily and paid into the County Treasurer at the end of the month with other court collections. The County Auditor credits these fees to the Probate Court Conduct of Business Fund (the Fund) on the County records. Usually once a year, the Judge forwards a Court Order, purchase order and voucher to the County Auditor to obtain a warrant. The warrant is deposited into the Account which is a separate checking account maintained by the Judge. Expenditures for the "conduct of business" are made from this Account throughout the year at the Judge's discretion.

¹This account is a separate checking account maintained by the Judge which receives monies transferred from the Conduct of Business Fund (the Fund) maintained by the County Auditor.

We recommend that the Judge discontinue the use of a separate Conduct of Business Checking Account and make expenditures for the conduct of the business of the Court through the County procurement process which would be paid on a county warrant. Should the Judge continue using this Account we recommend that he establish formal policies and procedures regarding the receipts and disbursements of this Account.

2. We reviewed supporting documentation for the recorded expenditures of the Account for the Period to determine whether they were for a purpose related to the operations of the Court and in accordance with Section 2101.19(B) of the Ohio Rev. Code and applicable Probate Court and County policies.

Significant Results - For the Period there were 442 disbursements made out of the Account for a total amount of \$114,264. There were certain expenditures made from the Account that were questioned as to whether the purpose related to the operations of the Court.

On February 14, 2002 representatives of the Auditor of State met with Judge Belskis and his attorneys to discuss the guidelines for the expenditures that could be paid from the Account and the results of our preliminary review of Account expenditures. It was discussed that the Judge should complete an internal review of the expenditures to determine if any were charged to the Account in error, or which were not for the conduct of the business of the Court, or for other reasons. We received a letter dated February 15, 2002 from Judge Belskis indicating that based on an internal review completed he repaid \$13,776 to the Fund.

After reviewing each disbursement made from the Account, we met with the Judge on March 14, 2002 to obtain additional information regarding certain expenditures where it was unclear that the purpose was related to the operations of the Court. Subsequent to this meeting the Judge repaid \$1,529 for certain items.

Based on consultation with legal counsel the Judge was advised that it was proper and legal to have his campaign committee make these reimbursements to the Fund. The detail of the expenditures reimbursed by the Judge are included as addendums to this report.

There were expenditures for the purchase of tickets for the 2001 and 2002 Memorial Golf Tournaments. The tickets for the 2001 Tournament were used by the Judge and Court employees. Twenty Court employees attended the 2001 Tournament during work hours and did not use leave time. After discussing this matter with the Judge, 108 hours of leave time for these 20 employees was adjusted to reflect the work hours they were actually in attendance at the tournament.

Our review of the disbursements during the Period noted that some of the expenditures, while not unlawful, may appear excessive to some for a governmental entity. For example, we noted purchases of leather magazine cases and monogrammed leather briefcases. We are also aware that in the past, silverware, dishware, linen tablecloths, place mats and napkins were purchased which are used during Court held breakfast and luncheon meetings and holiday receptions. While the expenditures for the purchase and maintenance of these items appear to be related to the operations of the Court, they may also appear to some to be excessive for a governmental entity. We recommend that the Judge use discretion when making these types of purchases to ensure the Court receives a comparable benefit for the additional costs incurred.

In addition, we made recommendations for the Court to use a form to document reimbursement requests and the business purpose of each reimbursement. We also recommended that costs involved in printing and producing the merchandise sold be paid from the Account and that the Judge evaluate his policy of including his name on the merchandise purchased.

3. We reviewed the travel expense reports for certain individuals for which a portion of their travel or in-state/out-of-state conference costs were paid or reimbursed by the Account.

Significant Results - The Court paid for travel/conferences for 37 different employees throughout the Period. Travel reimbursements and conference registrations were not summarized on an expenditure report and all reimbursed/paid together. Some of the costs for the same trip were paid from the Account, while other costs were paid through the County travel reimbursement process in accordance with the County Travel Policy. We recommend that all travel and conference costs be summarized on a single form and paid in accordance with the County travel policy.

Our review noted 6 instances totaling \$299 for which the Account paid for the cost of meals and tour events for the Judge's spouse. The Judge's internal review identified 4 of these instances for which reimbursement was included in the repayment dated February 15, 2002. After we discussed the additional 2 instances with the Judge he included reimbursement for these items in his repayment dated March 22, 2002.

4. On May 6, 2002, we held an Exit Conference with:

Lawrence A. Belskis, Judge

Charlene L. Schultheis, Court
Administrator

Donald C. Brey, Attorney

Thomas J. Bonasera, Attorney

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JIM PETRO
Auditor of State

April 19, 2002

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND INFORMATION

On February 5, 2002 the Auditor of State received a letter from Dennis White, Chairman of the Franklin County Democratic Party, requesting a special audit of the Conduct of Business Account maintained by Lawrence A. Belskis, Judge of the Franklin County Probate Court. Mr. White questioned the legality of certain expenditures from the Conduct of Business Account for the period January 1, 1997 through December 31, 2001.

On February 7, 2002 the Auditor of State received a letter from Lawrence A. Belskis, Judge of the Franklin County Probate Court, requesting an audit of the Conduct of Business Account.

On February 8, 2002 the Auditor of State Special Audit Committee voted to initiate a special audit of the Franklin County Probate Court Conduct of Business Account.

On February 14, 2002 representatives of the Auditor of State met with Judge Belskis and his attorneys to discuss the procedures to be performed in the special audit, the guidelines for the expenditures that could be paid from the Conduct of Business Account, and the results of our preliminary review of Account expenditures. It was discussed that the Judge should do an internal review of the expenditures to determine if any were charged to the Account in error, which were not for the conduct of business of the Court, or for other reasons.

The Auditor of State subsequently received a letter dated February 15, 2002 from Lawrence A. Belskis, Judge of the Franklin County Probate Court, stating that the Judge had repaid \$13,776 for various expenditures made from the Account. Based on consultation with legal counsel the Judge was advised that it was proper and legal to have his campaign committee make this reimbursement to the Fund. The detail of the expenditures reimbursed by the Judge is included as an addendum to this report.

On March 14, 2002 representatives of the Auditor of State met with Judge Belskis, his attorneys and Court Administrator to discuss various expenditures and obtain additional documentation for items where the purpose of the expenditure was unclear whether the expenditure was for the conduct of the business of the Court. At this meeting the issue of employees attending the 2001 Memorial Golf Tournament during work hours was also discussed.

On March 22, 2002 the Auditor of State received a letter from Lawrence A. Belskis, Judge of the Franklin County Probate Court, stating that the Judge had repaid the Fund \$1,529 for certain expenditures made from the Account, again, based on consultation with legal counsel the Judge was advised that it was proper and legal to have his campaign committee make this reimbursement. The detail of the expenditures reimbursed by the Judge is included as an addendum to this report. The Judge also had an adjustment made to the employees leave time for all employees who attended the 2001 Memorial Golf Tournament during working hours.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

SUMMARY OF RESULTS

ISSUE 1 - Through interviews, walk-throughs, and review of related documentation, we obtained an understanding of the source of monies used to fund the expenses of the Franklin County Probate Court Conduct of Business Account and how these monies are deposited into the Account.

PROCEDURES

1. We performed interviews of relevant employees to gain an understanding of the process for collecting monies which are deposited into the Account.
2. We performed a walk-through to determine whether procedures identified in Procedure No. 1 were in place.

RESULTS

1. The Court had no written policies or written procedures, other than the statute, regarding the collection of fees for sale of merchandise. The Court also had no written policies or procedures regarding the deposit of the fees into the operations bank account², payment of the fees into the County Treasury, or the Court Ordered movement of the fees from the Fund to the Account maintained by the Judge.

The Court sells the following merchandise for \$1 each:

- gavel for adoption;
- marriage pamphlet;
- marriage certificate suitable for framing;
- file folder including all required forms for attorneys who open estates.

During the Period the sale of the gavel for adoption and the file folder of forms for opening estates were included on the billing with other fees as a court cost and the public did not have an opportunity to decide whether they wanted to purchase this merchandise.

The fees from the sale of this merchandise were collected by the Court Clerks, docketed by the Clerks in the Court cashbook, deposited by the Court daily into the Court operations bank account and paid into the County Treasurer with all other fees collected at the end of the month. The receipts for the sale of merchandise were identified as Conduct of Business Fund fees and credited to the Fund by the County Auditor.

²This bank account maintained by the Court is used to collect all court related fines, fees, and receipts related to the sale of merchandise.

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Usually once a year (in 2000 it occurred twice) these monies are moved by Court Order issued by the Judge from the Fund to the Account. The Court Order, accompanied by a purchase order and voucher are sent to the County Auditor for the writing of a warrant. The warrant is issued by the County Auditor to the Judge and then the warrant is deposited into the Account. Throughout the year, at the discretion of the Judge, checks are issued from the Account for expenditures for the "conduct of business" of the Court.

The following table represents the activity of the Account for the Period.

Table 1 - Conduct of Business Checking Account Activity 1997 through 2001

	1997	1998	1999	2000	2001
Beginning Balance	\$8,207	\$8,897	\$14,952	\$896	\$1,482
Receipts(1)	15,082	15,477	15,856	40,202	20,861
Disbursements(2)	(14,392)	(9,422)	(29,912)	(39,616)	(20,922)
Ending Balance	<u>\$8,897</u>	<u>\$14,952</u>	<u>\$896</u>	<u>\$1,482</u>	<u>\$1,421</u>

(1) Receipts represent the monies received from the Fund and other redeposits throughout the year.

(2) Disbursement totals include service fees charged by the bank.

2. Based on discussions with personnel, the Court had established standard procedures for the collection of receipts from the sale of merchandise. Based on our walk-through, the procedures as described to us appeared to be operating as intended.

MANAGEMENT COMMENTS

Probate Court Conduct of Business Checking Account

The Probate Court Judge maintains a separate Account. The Judge has sole control of this account and it is not subject to the County policies and procedures over receipts and expenditures. The Court collects a fee of one dollar on various merchandise and pays these collections into the County Treasurer monthly, to the credit of the Fund. Usually once a year, the Probate Court Judge issues a court order, accompanied by a purchase order and voucher, to the County Auditor to obtain a warrant to deposit monies into this Account. Throughout the year various expenditures are made from the Account for the "conduct of business" of the Court.

We recommend that the Judge discontinue the use of the separate Account. The conduct of business expenditures of the Court should be paid within the established policies and procedures of the County. We also recommend that all expenditures for the conduct of business be made through the County procurement process and paid on a county warrant.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Policies and Procedures

The Probate Court had no written policies or written procedures, other than the statute, regarding the collection of the fees for sale of merchandise. The Court also had no written policies or written procedures regarding the deposit of the fees into the operations bank account, payment of the fees into the County Treasury, or the Court Ordered movement of the monies from the Fund to the Account maintained by the Judge, or subsequent expenditure by the Court from the Account.

If the Judge does not discontinue the use of the Account then the Court should prepare formal written policies and written procedures over the collection of fees for the sale of merchandise and subsequent expenditure from the Account by the Court.

Fees Charged for Merchandise

The Probate Court charges a fee of one dollar for the following items:

- gavel for adoption;
- file folder including all required forms for attorneys who open estates.

These fees were included on the billing with other fees as a court cost and the public did not have an opportunity to decide whether they wanted to purchase this merchandise.

The Court changed their policy and made these two fees optional on April 16, 2002.

ISSUE 2 - We reviewed supporting documentation for the recorded disbursements of the Franklin County Probate Court Conduct of Business Checking Account to determine whether they were for a purpose related to the operations of the Franklin County Probate Court and in accordance with Section 2101.19 of the Ohio Revised Code and applicable Probate Court and County policies.

PROCEDURES

1. We scheduled all recorded disbursements from the Franklin County Probate Court Conduct of Business Account for the Period.
2. We reviewed supporting documentation for each recorded disbursement from the Franklin County Probate Court Conduct of Business Account to determine whether it was for a purpose related to the operations of the Court and in accordance with Section 2101.19 of the Ohio Revised Code and applicable Probate Court and County policies.
3. For any expenditures for which it was unclear how the purpose related to the operations of the Franklin County Probate Court, we discussed the expenditure with Judge Belskis to obtain additional information regarding its purpose.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

RESULTS

1. The Court Administrator maintains a list of disbursements made from the Account. This list of recorded disbursements agreed to the bank statements and year end reconciliation for the Account. All of the checks issued from the Account were signed by Judge Belkis. The Account was not an interest bearing account and the Account was charged service fees by the bank.

During the Period the number and amount of disbursements made from the Account were as follows.

Table 2 - Conduct of Business Checking Account Disbursements

Year	Number of Disbursements	Amount of Disbursements(1)
1997	81	\$14,392
1998	62	9,422
1999	93	29,912
2000	117	39,616
2001	<u>89</u>	<u>20,922</u>
Totals	<u>442</u>	<u>\$114,264</u>

(1) Disbursement totals include service fees charged by the bank.

2. We noted the following regarding disbursements made from the Account.

Personal Reimbursements

The disbursements of the Account included reimbursements to the Judge and other Court employees for meals while they were attending work related conferences or meetings. The documentation maintained as support for the reimbursement did not always indicate the business purpose of the meal or those in attendance at the meal.

The disbursements of the Account included reimbursements to the Judge and other Court employees for the purchase of food items for breakfast and lunch meetings held in the Court. The documentation maintained as support did not always indicate the business purpose of the meeting or those in attendance.

The disbursements of the Account included miscellaneous reimbursements made to the Judge for meals, parking, postage, mileage, books, and various other items. Several of the receipts were not submitted timely for reimbursement. For example, a 1999 reimbursement included receipts from 1997.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Cost Effectiveness

The disbursements of the Account included expenditures made for the purchase of gavels and pens that are printed with the name of the Court and the name of Judge Belskis. The cost of the gavels purchased continued to increase each year and in 2000 and 2001 the average purchase price was above \$4 each. The gavels are sold to adoptive parents at the conclusion of an adoption for \$1 each. The pens are placed around the Court and used in the course of business.

The disbursements of the Account included some expenditures that, while not unlawful, may appear excessive to some for a governmental entity. For example, we noted purchases of leather magazine cases and monogrammed leather briefcases. We are also aware that in the past, silverware, dishware, linen tablecloths, place mats and napkins were purchased which are used during Court held breakfast and luncheon meetings and holiday receptions. While the expenditures for the purchase and maintenance of these items appear to be related to the operations of the Court, they may also appear to be excessive to some for a governmental entity.

Other Disbursements

The disbursements of the Account included the purchase of tickets for the 2001 and 2002 Memorial Golf Tournaments. The tickets for the 2001 Tournament were made available to employees of the Court. Twenty employees of the Court attended the Tournament during work hours and did not use leave time.

Included in the disbursements of the Account were checks issued to the "Franklin County Probate Court" to reimburse the operating account of the Court for purchases made with cash on hand in the operations account.³ For example, the Court purchased poinsettias and paid for dry cleaning expense with cash on hand and then reimbursed the operations account with funds from the Account.

There were no disbursements made from the Account for the cost of producing and printing the marriage pamphlets and marriage certificates suitable for framing. The marriage pamphlets are printed by the County print shop. The fees collected from the sale of this merchandise is credited to the Fund. However, the expenditures to produce this merchandise is paid for from appropriations in the County General Fund.

3. On February 14, 2002 representatives of the Auditor of State met with Judge Belskis and his attorneys to discuss the guidelines for the expenditures that could be paid from the Conduct of Business Account and the results of our preliminary review of Account expenditures. It was discussed that the Judge should complete an internal review of the expenditures to determine if any were charged to the Account in error, which were not for the conduct of the business of the Court, or for other reasons. We received a letter dated February 15, 2002 from Judge Belskis indicating that based on an internal review, he repaid \$13,776 to the Fund.

³See footnote No. 2.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

After reviewing each disbursement made from the Account, we met with the Judge on March 14, 2002 to obtain additional information regarding those expenditures where it was unclear that the purpose was related to the operations of the Court. Subsequent to this meeting the Judge repaid \$1,529 for certain items.

Based on consultation with legal counsel, the Judge was advised that it was proper and legal to have his campaign committee make these reimbursements to the Fund. The detail of the expenditures reimbursed by the Judge are included as addendums to this report.

There were expenditures for the purchase of tickets for the 2001 and 2002 Memorial Golf Tournaments. The tickets for the 2001 Tournament were used by the Judge and Court employees. Twenty Court employees attended the 2001 Tournament during work hours and did not use leave time. After discussing this matter with the Judge, 108 hours of leave time for these 20 employees was adjusted to reflect the work hours they were actually in attendance at the tournament.

MANAGEMENT COMMENTS

Documentation for Expenditures

There were reimbursements made to the Judge and various employees of the Court for: meals; food purchased for breakfast and lunch meetings held at the Court; parking; dry cleaning; postage; and various other items. The receipts documenting these expenditures did not identify the business purpose of the expenditure in some cases. There were also receipts submitted by the Judge for reimbursement that were more than a year old. The Court does not have policies that state the required documentation to be submitted to obtain reimbursement and the timeliness of the reimbursement request. Additionally, there is no form required to be utilized to summarize a reimbursement request.

In Issue No. 1 we recommended that the Judge discontinue the use of the separate checking account and make all expenditures through the County procurement process paid on a county warrant. However, should the Judge continue to use the Account, the Court should adopt a policy that addresses the required documentation to be submitted to obtain reimbursement. The Court should also implement the use of a form to summarize reimbursement requests made. In all cases the business purpose of the reimbursement should be identified. If the reimbursement is for a meal or a meeting, the receipt should identify the business purpose of the meal and/or meeting and contain the names of those in attendance. The Court policy should also address the timeliness of submission of a request for reimbursement.

Expenditures by Check

The Court made some of the purchases for the Account by utilizing cash on hand from the operations of the Court and then writing a reimbursement check out of the Account. These checks were made out to the "Franklin County Probate Court" and deposited into the operations account.

Cash on hand from the Court operations account should not be used to make purchases. All purchases made from the Account should be made by check directly to the vendor.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Expenditures That May Appear Excessive

Our review of the disbursements during the Period noted that some of the expenditures may appear excessive to some for a governmental entity. For example, we noted purchases of leather magazine cases and monogrammed leather briefcases. We are also aware that in the past, silverware, dishware, linen tablecloths, place mats and napkins were purchased which are used during Court held breakfast and luncheon meetings and holiday receptions. While the expenditures for the purchase and maintenance of these items appear to be related to the operations of the Court, they may also appear to be excessive to some for a governmental entity.

We recognize that in some cases there may be an inherent quality of buying more expensive items, for example, a leather magazine case versus a cardboard case, silverware and dishware versus disposable forks, spoons and cups, linen tablecloths versus disposable coverings, and car rental versus public transportation.

However, we recommend that the Judge use discretion when making these types of purchases to ensure the Court receives a comparable benefit for the additional costs incurred.

Conduct of Business Account Merchandise Printing Costs

The Court sells marriage pamphlets and marriage certificates suitable for framing. Although the proceeds from the sales are credited to the Fund, the costs to print and produce these items are paid from the Court appropriations in the County General Fund and the County print shop.

Since the proceeds from the sale of this merchandise are credited to the Fund, the printing and production costs associated with the purchase of the marriage pamphlets and marriage certificates should also be paid from the Fund.

Merchandise Purchases

The Court has a history of purchasing gavels and pens through the Account. These items are printed with the name of the Court and Judge Lawrence A. Belskis. The gavels are sold to adoptive parents at the conclusion of adoption cases. The pens are placed at various counters and desks around the Court and used in the course of business. In prior years the cost of the gavels was covered by the statutory selling price, of one dollar. However, over time the per unit purchase cost has increased and in 2000 and 2001 the purchase cost of the gavels was approximately four dollars each.

The Court should reevaluate the practice of purchasing the gavels at a price above what they can sell them for and its cost effectiveness. The Court should also determine if this program still fits the purpose that was originally intended.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ISSUE 3 - We reviewed the travel expense reports of certain individuals for which a portion of their travel or in-state/out-of-state conference costs were paid or reimbursed by the Franklin County Probate Court Conduct of Business Account.

PROCEDURES

1. We identified court employees whose travel related expenditures were paid or reimbursed to the employee from the Account.
2. We obtained the expense reports for the employees identified in Procedure No. 1 and reviewed them for completeness and adherence to Court or Franklin County travel policies as applicable.

RESULTS

1. The Court paid for or reimbursed travel expenses or in-state/out-of-state conference costs for 37 different employees throughout the Period. These employees held the following positions; Judge, Magistrates, Court Administrator, Administrative Assistants and Deputy Clerks.
2. Conference registration and travel costs were not summarized and all paid together. Some costs for the same trip were paid from the Account, while other costs were paid through the County travel reimbursement process. The Court does not utilize a form to report all related conference and travel costs for which an employee is seeking reimbursement.

The Court had no conference/travel reimbursement policy for reimbursements made through the Account and they did not follow the Franklin County policy for these reimbursements.

Our review noted 6 instances totaling \$299 for which the Account paid for the cost of meals and tour events for the Judge's spouse. The Judge's internal review identified 4 of these instances for which reimbursement was included in the repayment dated February 15, 2002. After we discussed the additional 2 instances with the Judge, he included reimbursement for these items in his repayment dated March 22, 2002.

MANAGEMENT COMMENT

Conference and Travel Reimbursements

Conference registrations and travel reimbursements were not summarized and paid together. Some costs for the same trip were paid from the Account while others were paid through the County travel reimbursement process. There was no summary reimbursement form utilized for reimbursements made through the Account and the Court did not have a policy, nor did it always follow the County policy for reimbursements paid through the Account.

The conference and travel costs of the Court should all be paid through the County travel reimbursement policy. All reimbursements should be documented and paid in accordance with this policy. If the Judge chooses not to discontinue the use of the Account then a Court Travel Policy should be implemented and reimbursements should not be made if documentation does not meet this standard.

There should be a single expense report completed that includes all registration and travel costs incurred. The reimbursement should all be paid from one source, either the Account or through the County reimbursement policy.

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ADDENDUM A - Schedule of Repayment Made by Judge Belskis

Table 3 - Schedule of reimbursement made by Judge Belskis on February 15, 2002

Check Number	Check Date	Description	Check Amount Repaid	Total Amount Repaid
1591	5/13/98	Refreshments & dry clean tablecloths	\$33.49	
1401	9/2/98	Dry clean tablecloths	22.00	
1424	12/11/98	Holiday reception catering food and beverage	1,038.00	
1509	12/10/99	Holiday reception catering food and beverage	1,080.00	
1627	12/21/00	Holiday reception catering food and beverage	1,487.50	
(1)1726	1/23/02	Holiday reception catering food and beverage	1,835.00	
(1)1731	1/23/02	Holiday reception catering food and beverage	<u>196.70</u>	
		Holiday Receptions		\$5,692.69
1664	5/10/01	2001 Memorial Golf Tournament tickets	780.00	
1718	12/11/01	2002 Memorial Golf Tournament tickets	<u>840.00</u>	
		Memorial Golf Tournament Tickets		1,620.00
1543	9/8/97	Golf tournament	90.00	
1553	10/6/97	Golf fee	55.00	
1578	3/23/98	Golf tournament	75.00	
1443	3/26/99	Golf tournament (\$55), Spouse meal (\$40)	95.00	
1479	9/21/99	Golf tournament (\$140), Spouse meal (\$40)	180.00	
1519	1/19/00	Spouse meal	40.00	
1593	8/3/00	Spouse meal	<u>40.00</u>	
		Golf Outings and Judge's Spouse Meals		575.00
1674	6/8/01	Charitable donation	<u>50.00</u>	
		Total Charitable Donation		50.00
1547	4/11/00	Volleyball team registration	50.00	
1653	3/2/01	Volleyball team registration	<u>50.00</u>	
		Total Volleyball Team Registration		100.00

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1491	1/31/97	Magazine subscription	119.25
1492	1/31/97	Magazine subscription	24.00
1493	1/31/97	Magazine subscription	46.54
1562	12/3/97	Magazine subscription	15.00
1566	12/9/97	Newsletter subscription	30.00
1573	2/25/98	Magazine subscription	34.97
1574	2/25/98	Magazine subscription	69.95
1590	4/16/98	Magazine subscription	68.75
1408	10/13/98	Magazine subscription	119.91
1411	10/15/98	Magazine subscription	44.75
1490	10/26/99	Magazine subscription	158.47
1493	11/1/99	Magazine subscription	18.00
1500	11/23/99	Newsletter subscription	30.00
1502	11/23/99	Magazine subscription	139.00
1539	3/1/00	Newspaper subscription	119.00
1558	4/19/00	Magazine subscription	32.00
1567	5/8/00	Magazine subscription	107.94
1623	12/4/00	Magazine subscription	49.71
1629	12/27/00	Magazine subscription	49.00
1632	12/29/00	Magazine subscription	88.00
1633	12/29/00	Magazine subscription	10.00
1639	1/26/01	Magazine subscription	118.00
1640	2/1/01	Magazine subscription	27.94
1641	2/1/01	Magazine subscription	129.00
1647	2/23/01	Newsletter subscription	27.27
1676	6/26/01	Magazine subscription	39.97
1702	10/03/01	Magazine subscription	55.88
1713	11/16/01	Magazine subscription	27.94
		Magazine subscription refund (Deposited 1/2/02)	<u>(34.14)</u>
Total Subscriptions			1,766.10

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

1421	12/7/98	Holiday decorations	464.49	
1528	2/10/00	Holiday decorations	<u>3,462.42</u>	
		Total Holiday Decorations		3,926.91
1407	10/5/98	Republican Party Luncheon	<u>20.00</u>	
		Total Republican Party Luncheon		20.00
1591	5/13/98	Postage (\$3) Kitchen supplies (\$7.49) Cards (\$1.96) Holiday chocolates (\$8.66) Printing (\$2.65) Farewell contribution (\$2)	<u>25.76</u>	
		Total Miscellaneous		<u>25.76</u>
		Total Repayment		<u>\$13,776.46</u>

(1) - This expenditure was outside the Period of the Special Audit.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

ADDENDUM B - Schedule of Repayment Made by Judge Belskis

Table 4 - Schedule of reimbursement made by Judge Belskis on March 22, 2002

Check Number	Check Date	Description	Check Amount Repaid	Total Amount Repaid
1449	4/15/99	Spouse registration (\$80) Spouse Tours (\$20) Judge's Golf Box Lunch (\$10)	\$110.00	
1431	1/26/99	Spouse meal	<u>29.45</u>	
		Total Judge's Spouse Meals & Activities		\$139.45
1719	12/11/01	Magazine subscription	<u>118.00</u>	
		Total Magazine Subscription		118.00
1501	3/18/97	Charitable contribution	<u>75.00</u>	
		Total Charitable Contribution		75.00
1507	12/2/99	Poinsettias for employees	220.00	
1514	12/14/99	Holiday popcorn tins	53.91	
1622	12/4/00	Poinsettias for employees	294.00	
1717	11/29/01	Poinsettias for employees	<u>308.00</u>	
		Total Poinsettias and Popcorn Tins		875.91
1515	12/30/99	Card (\$1.22) Flower arrangement (\$19.95) Holiday decorations (\$116.22)	<u>137.39</u>	
		Total Miscellaneous		137.39
1520	1/19/00	Fruit basket	35.72	
1594	8/15/00	Flower arrangement	<u>41.58</u>	
		Total Fruit Basket & Flower Arrangement		77.30
1693	8/27/01	Food & beverage for volleyball team	<u>105.48</u>	
		Total Food/Beverage Volleyball Team		<u>105.48</u>
		Total Repayment		<u>\$1,528.53</u>



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OFFICE OF THE AUDITOR

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FRANKLIN COUNTY PROBATE COURT

FRANKLIN 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
MAY 8, 2002**