

The seal of the Auditor of State of Ohio is a large, circular emblem. It features a central sun with rays rising over a landscape of rolling hills and a field of crops. The sun is partially obscured by the text of the seal. The words "THE SEAL OF THE AUDITOR OF STATE OF OHIO" are written in a circular path around the central image.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON
MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY
REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2019-2018**

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Fairfield, Hocking, and Athens Counties Council of Governments on
Major Crimes Investigations Unit
Fairfield County
734 South Ewing Street
Lancaster, Ohio 43130

To the Control Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, Fairfield County, Ohio (the MCIU) as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the MCIU's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the MCIU's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the MCIU prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the MCIU does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the MCIU as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, Fairfield County, as of December 31, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2019, MCIU adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 16 and Note 15 to the financial statements, during 2019 and 2018, respectively, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the MCIU. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2020, on our consideration of the MCIU's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the MCIU's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2020

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**FAIRFIELD, HOCKING, AND ATHENS COUNTIES OF COUNCIL OF GOVERNMENT
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Charges for Services	\$ -	\$ 800	\$ 800
Fines & Forfeitures	-	2,866	2,866
Intergovernmental	-	376,382	376,382
Miscellaneous	-	27,519	27,519
Seizures	59,331	1,258	60,589
<i>Total Cash Receipts</i>	<u>59,331</u>	<u>408,825</u>	<u>468,156</u>
Cash Disbursements			
Current:			
Salaries	-	205,244	205,244
Fringe Benefits	-	93,425	93,425
Contractual Services	12,621	140,683	153,304
Materials and Supplies	12,620	31,144	43,764
Other	12,670	13,618	26,288
Capital Outlay	14,138	83,232	97,370
<i>Total Cash Disbursements</i>	<u>52,049</u>	<u>567,346</u>	<u>619,395</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,282</u>	<u>(158,521)</u>	<u>(151,239)</u>
Other Financing Receipts (Disbursements)			
Advances In	33,000	177,100	210,100
Advances Out	(73,100)	(137,000)	(210,100)
Loan from the County	-	75,000	75,000
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(40,100)</u>	<u>115,100</u>	<u>75,000</u>
<i>Net Change in Fund Cash Balances</i>	<u>(32,818)</u>	<u>(43,421)</u>	<u>(76,239)</u>
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>66,117</u>	<u>185,433</u>	<u>251,550</u>
Fund Cash Balances, December 31			
Restricted	-	142,012	142,012
Assigned	1,149	-	1,149
Unassigned	32,150	-	32,150
<i>Fund Cash Balances, December 31</i>	<u>\$ 33,299</u>	<u>\$ 142,012</u>	<u>\$ 175,311</u>

See accompanying notes to the financial statements

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES OF COUNCIL OF GOVERNMENT
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

		Custodial
Operating Cash Receipts		
Earnings on Investments	\$	1
<i>Total Operating Cash Receipts</i>		1
Operating Cash Disbursements		-
<i>Operating Income</i>		1
<i>Fund Cash Balances, January 1 - restated See Note 3</i>		10,613
<i>Fund Cash Balances, December 31</i>	\$	10,614

See accompanying notes to the financial statements

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Note 1 – Reporting Entity

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, (the MCIU) is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01 as a body corporate and politic. The MCIU is governed by two separate Boards. The first of these bodies is a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The second body is a twelve member Operating Board made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The MCIU provides additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crime activities.

The MCIU's management believes these financial statements present all activities for which the MCIU is financially accountable.

Public Entity Risk Pool

The MCIU participates in the County Risk Sharing Authority (CORSA), a public entity risk pool. Note 15 to the basic financial statements provide additional information for this entity.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The MCIU's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The MCIU uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the MCIU are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the MCIU for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The MCIU had the following significant Special Revenue Fund:

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Accounting (continued)

MCIU Drug Law Enforcement Grant Fund and the MCIU CAOP Program - These funds receive state grant monies from the Ohio Drug Law Enforcement Fund, as well as, fines, restitution, and seizures for future investigations and administration of the MCIU.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial funds are purely are used to hold resources for the multi-jurisdictional agencies. The MCIU disburses these funds as directed by the government or court ruling. The MCIU had the following significant Fiduciary Fund:

MCIU Law Enforcement Fund Savings – This fund is used to account for the seized cash which could be returned to the defendant upon court order or forfeited to MCIU when the case is closed.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

Since the MCIU does not levy taxes, a tax budget is not required by the Ohio Revised Code. The MCIU, although not required by Ohio Revised Code, adopts a budget annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The MCIU Governing Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The MCIU reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2019 budgetary activity appears in Note 4.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 2 – Summary of Significant Accounting Policies (continued)

Deposits and Investments

The Fairfield County Auditor acts as the fiscal agent for the MCIU. The Fairfield County Treasurer is the custodian for the MCIU's deposits. Fairfield County's deposit and investment pool holds the MCIU's assets, valued at the Treasurer's reported carrying amount. The MCIU maintains small amounts of cash and deposits in a commercial bank accounts for its operations. The MCIU also maintains separate accounts for monies seized in drug raids, which have not yet been forfeited to the MCIU.

Capital Assets

The MCIU records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Entity must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The MCIU classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Governing Board can *commit* amounts via formal action (resolution). The MCIU must adhere to these commitments unless the Governing Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by MCIU Governing Board or an MCIU official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 2 – Summary of Significant Accounting Policies (continued)

The MCIU applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Change in Accounting Principle and Restatement of Fund Balance

A. Changes in Accounting Principle

For 2019, MCIU has implemented Governmental Accounting Standard Board (GASB) Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities. Due to the implementation of GASB Statement No. 84, MCIU will no longer be reporting agency funds. The MCIU reviewed its agency funds and one of the funds will be reported in the new fiduciary fund classification of custodial funds. The implementation of this statement resulted in the restatement of the MCIU's financial statements.

B. Restatement of Fund Balance

The implementation of GASB Statement No. 84 had the following effect on special revenue and fiduciary fund balance at December 31, 2018:

Change in Accounting Principles - Restatement of Fund Balance

Fund	Fund Balance December 31, 2018	GASB 84 change in Fund Structure	Adjusted Fund Balance December 31, 2018
Special Revenue	\$181,410	\$4,023	\$185,433
Fiduciary-Agency	14,636	(14,636)	0
Fiduciary-Custodial	0	10,613	10,613
	<u>\$196,046</u>	<u>\$0</u>	<u>\$196,046</u>

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,000	\$59,331	\$34,331
Special Revenue	832,430	483,825	(348,605)
Total	\$857,430	\$543,156	(\$314,274)

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$55,418	\$53,198	\$2,220
Special Revenue	780,636	579,023	201,613
Total	\$836,054	\$632,221	\$203,833

Note 5 – Deposits and Investments

The Fairfield County Auditor is the fiscal agent for the MCIU. The County maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments for the MCIU at December 31, 2019 is \$175,311.

Due to the nature of the MCIU's operations, the MCIU maintains bank accounts outside of the County's direct control to track funds seized and held pending final disposition of the respective case. Therefore, these types of bank accounts maintained by the MCIU are reflected in the Custodial fund ending cash fund balances of the accompanying financial statements. The balances of these accounts at December 31, 2019 are \$10,614.

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 6– Interfund Transactions

Advances

Advances during 2019 consist of the following individual advances in and advances out:

	General	Advances to			Totals
		MCIU Drug Law Enforcement Grant	MCIU Law JAG Grant	MCIU Federal Equitable Sharing Program	
Advances From					
General Revenue Fund:	\$ -	\$ 73,100	\$ -	\$ -	\$ 73,100
Special Revenue Fund:					
MCU Drug Law Enforcement Grant	33,000	-	-	46,000	79,000
MCU Federal Equitable Sharing Program	-	46,000	12,000	-	58,000
Total Fund	\$ 33,000	\$ 119,100	\$ 12,000	\$ 46,000	\$ 210,100

The advances in and out are due to the General Fund and the MCIU Federal Equitable Sharing Program advancing to the MCIU Drug Law Enforcement and MCIU JAG Grant, to cover operational expenses until the grant reimbursements are received. Once the grant reimbursements are received, the repayment of the advance is made to the General Fund and the MCIU Federal Equitable Sharing Program. Outstanding advances at December 31, 2019, consisted of \$73,100 and \$46,000 advanced to MCIU Drug Law

Enforcement, \$12,000 advanced to MCIU JAG Grant, \$46,000 advanced to MCIU Federal Equitable Sharing Program, respectively, from the General, MCIU Federal Equitable Sharing Program, and MCIU Drug Law Enforcement Grant to provide for operational expenses.

Note 7 – Risk Management

The MCIU is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the MCIU has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property, automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for the jail facility doctor \$1,000,000 for errors and omissions liability wrongful acts, \$1,000,000 for automobile liability, \$1,000,000 for employee benefit liability, \$250,000 for uninsured/under insured motorist liability, and \$10,000,000 in excess liability (except for crime coverage and cyber liability). Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 7 – Risk Management (continued)

Privacy and Security liability coverage is \$5,000,000 per occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense, \$250,000 for claims expense, regulatory proceedings, penalties, and \$250,000 for PCI-DSS assessments.

Self-Insurance

The County has a limited risk health insurance and prescription insurance program for employees. Premiums for the County plan are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The County's Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third-party administrator. Health is provided by United Health Care and drug is provided by OptumRX.

Note 8 – Defined Benefit Pension Plans

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – Commission employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. Commission employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' Ohio traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 8 – Defined Benefit Pension Plans (continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 8 – Defined Benefit Pension Plans (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
2019 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
 2019 Actual Contribution Rates	
Employer:	
Pension *****	13.0 %
Post-employment Health Care Benefits *****	1.0
 Total Employer	 14.0 %
 Employee	 10.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

***** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, the Commission’s contractually required contribution was \$29,230 for the traditional plan. For 2019, 93% has been contributed with the balance contributed in January 2020.

Note 9 – Postemployment Benefits

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. While members (i.e. MCIU employees) may elect the member directed plan and the combined plan, all employee members are in the OPERS traditional plan; therefore, the following disclosure focuses on the traditional plan.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 9 – Postemployment Benefits (continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 10 – Other Employer Benefits

The MCIU also provides dental, vision, and Employee Assistance Program (EAP) for all eligible employees. Dental is provided by Delta Dental vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health.

The MCIU provides life insurance and accidental death and dismemberment insurance to most employees through the Guardian Insurance Company.

Note 11 - Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the governmental funds for fiscal year ending December 31, 2019 is presented as follows:

Fund Balances	General	Special Revenue Funds	Total
<i>Restricted for:</i>			
Justice Assistance Grant	\$ -	\$ 9,901	\$ 9,901
Drug Law Enforcement Grant	-	8,367	8,367
Federal Equitable Sharing Program	-	90,150	90,150
Law Enforcement Diversion	-	8,669	8,669
CAOP Program	-	14,160	14,160
Operating Task Force	-	7,775	7,775
U C Consulting	-	2,990	2,990
<i>Total Restricted</i>	-	142,012	142,012
<i>Assigned to</i>			
Purchases on Order	1,149	-	1,149
<i>Unassigned</i>	32,150	-	32,150
<i>Total Fund Balances</i>	<u>\$ 33,299</u>	<u>\$ 142,012</u>	<u>\$ 175,311</u>

Note 12 - Other Commitments

The MCIU utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At fiscal year ended December 31, 2019, the MCIU's commitments for encumbrances are as follows:

Fund	Encumbrances
General	\$ 1,149
Special Revenue	11,677
Total	<u>\$ 12,826</u>

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 13 – Leases

The MCIU leases vehicles and other equipment under noncancelable leases. The MCIU disbursed \$22,835 to pay lease costs for the year ended December 31, 2019.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	Leases
2020	\$ 22,835
2021	22,835
Total	<u>\$ 45,670</u>

Note 14 – Contingent Liabilities

Amounts grantor agencies pay to the MCIU are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 15 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The MCIU does not have an equity interest in CORSA.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Note 16 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Commission. In addition, the impact on the Commission's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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**FAIRFIELD, HOCKING, AND ATHENS COUNTIES OF COUNCIL OF GOVERNMENT
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Fines & Forfeitures	\$ -	\$ 1,845	\$ 1,845
Intergovernmental	-	299,891	299,891
Miscellaneous	-	2,282	2,282
County Contributions	-	24,000	24,000
Seizures	29,865	98,353	128,218
<i>Total Cash Receipts</i>	<u>29,865</u>	<u>426,371</u>	<u>456,236</u>
Cash Disbursements			
Current:			
Salaries	-	193,424	193,424
Fringe Benefits	-	68,834	68,834
Materials and Supplies	2,871	35,934	38,805
Contractual Services	26,448	81,627	108,075
Rentals	-	18,550	18,550
Training and Education	-	5,320	5,320
Other	-	25,776	25,776
Capital Outlay	43,649	28,755	72,404
<i>Total Cash Disbursements</i>	<u>72,968</u>	<u>458,220</u>	<u>531,188</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(43,103)</u>	<u>(31,849)</u>	<u>(74,952)</u>
Other Financing Receipts (Disbursements)			
Transfers In	-	72,195	72,195
Transfers Out	-	(72,195)	(72,195)
Advances In	9,078	131,364	140,442
Advances Out	(43,500)	(96,942)	(140,442)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(34,422)</u>	<u>34,422</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	(77,525)	2,573	(74,952)
<i>Fund Cash Balances, January 1</i>	<u>143,642</u>	<u>178,837</u>	<u>322,479</u>
Fund Cash Balances, December 31			
Restricted	-	181,410	181,410
Assigned	30,693	-	30,693
Unassigned	35,424	-	35,424
<i>Fund Cash Balances, December 31</i>	<u>\$ 66,117</u>	<u>\$ 181,410</u>	<u>\$ 247,527</u>

See accompanying notes to the financial statements

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES OF COUNCIL OF GOVERNMENT
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Agency
Operating Cash Receipts	
Earnings on Investments	\$ 1
Miscellaneous	18,325
	18,326
<i>Total Operating Cash Receipts</i>	<i>18,326</i>
Operating Cash Disbursements	
Purchased and Contracted Services	14,949
	14,949
<i>Total Operating Cash Disbursements</i>	<i>14,949</i>
<i>Operating Income</i>	<i>3,377</i>
<i>Fund Cash Balances, January 1</i>	<i>11,259</i>
<i>Fund Cash Balances, December 31</i>	<i>\$ 14,636</i>

See accompanying notes to the financial statements

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Note 1 – Reporting Entity

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, (the MCIU) is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01 as a body corporate and politic. The MCIU is governed by two separate Boards. The first of these bodies is a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The second body is a twelve member Operating Board made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The MCIU provides additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crime activities.

The MCIU's management believes these financial statements present all activities for which the MCIU is financially accountable.

Public Entity Risk Pool

The MCIU participates in the County Risk Sharing Authority (CORSA), a public entity risk pool. Note 14 to the basic financial statements provide additional information for this entity.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The MCIU's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The MCIU uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the MCIU are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the MCIU for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The MCIU had the following significant Special Revenue Fund:

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Accounting (continued)

MCIU Drug Law Enforcement Grant Fund - This fund receives state grant monies from the Ohio Drug Law Enforcement Fund, as well as, fines, restitution, and seizures for future investigations and administration of the MCIU.

Fiduciary Funds Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for the multi-jurisdictional agencies. The MCIU disburses these funds as directed by the government or court ruling. The MCIU had the following significant Fiduciary Fund:

U C Consulting – This fund is used to account for the forfeitures. MCIU disburses the funds as directed by the multi-jurisdictional agencies.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

Since the MCIU does not levy taxes, a tax budget is not required by the Ohio Revised Code. The MCIU, although not required by Ohio Revised Code, adopts a budget annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The MCIU Governing Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The MCIU reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

Note 2 – Summary of Significant Accounting Policies (continued)

Budgetary Process (continued)

A summary of 2018 budgetary activity appears in Note 3.

Deposits and Investments

The Fairfield County Auditor acts as the fiscal agent for the MCIU. The Fairfield County Treasurer is the custodian for the MCIU's deposits. Fairfield County's deposit and investment pool holds the MCIU's assets, valued at the Treasurer's reported carrying amount. The MCIU maintains small amounts of cash and deposits in a commercial bank accounts for its operations. The MCIU also maintains separate accounts for monies seized in drug raids, which have not yet been forfeited to the MCIU.

Capital Assets

The MCIU records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the MCIU must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The MCIU classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Governing Board can *commit* amounts via formal action (resolution). The MCIU must adhere to these commitments unless the Governing Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by MCIU Governing Board or an MCIU official delegated that authority by resolution, or by State Statute.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 2 – Summary of Significant Accounting Policies (continued)

Fund Balance (continued)

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The MCIU applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$29,865	\$29,865
Special Revenue	727,736	498,566	(229,170)
Total	\$727,736	\$528,431	(\$199,305)

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$90,303	\$73,243	\$17,060
Special Revenue	715,574	542,504	173,070
Total	\$805,877	\$615,747	\$190,130

Note 4 – Deposits and Investments

The Fairfield County Auditor is the fiscal agent for the MCIU. The County maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments for the MCIU at December 31, 2018 is \$247,527

Due to the nature of the MCIU's operations, the MCIU maintains bank accounts outside of the County's direct control to track funds seized and held pending final disposition of the respective case. Therefore, these types of bank accounts maintained by the MCIU are reflected in the Agency fund ending cash fund balances of the accompanying financial statements. The balances of these accounts at December 31, 2018 are \$14,636.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 4 – Deposits and Investments (Continued)

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5– Interfund Transactions

Transfers

Interfund transfers during 2018 consisted of the following:

	Transfer to		
<u>Transfer from</u>	MCIU Drug Law Enforcement Grant	MCIU Federal Equitable Sharing Program	Totals
Special Revenue Funds:			
MCIU Drug Law Enforcement Grant	\$ -	\$ 5,361	5,361
MCIU Federal Equitable Sharing Program	66,834	-	66,834
Total All Funds	\$ 66,834	\$ 5,361	\$ 72,195

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them and to use money collected in the Federal Equitable Sharing Program to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Advances

Advances during 2018 consist of the following individual advances in and advances out:

	Advances to					Totals
	General	MCIU Drug Law Enforcement Grant	MCIU Law Enforcement Diversion	MCIU Operating Task Force	MCIU Federal Equitable Sharing Program	
Advances From						
General Revenue Fund:	\$ -	\$ 20,000	\$ 15,500	\$ 8,000		\$ 43,500
Special Revenue Fund:						
MCU Drug Law Enforcement Grant	9,078	-			47,864	56,942
MCU Federal Equitable Sharing Program	-	40,000		-		40,000
Total Fund	\$ 9,078	\$ 60,000	\$ 15,500	\$ 8,000	\$ 47,864	\$ 140,442

The advances in and out are due to the General Fund and the MCIU Federal Equitable Sharing Program advancing to the MCIU Drug Law Enforcement, MCIU Law Enforcement Diversion, MCIU Operating Task Force Grants to cover operational expenses until the grant reimbursements are received. Once the grant reimbursements are received, the repayment of the advance is made to the General Fund and the MCIU Federal Equitable Sharing Program. Outstanding advances at December 31, 2018, consisted of \$60,000 advanced to MCIU Drug Law Enforcement, \$15,500 advanced to MCIU Law Enforcement Diversion Program, and \$8,000 advanced to MCIU Operating Task Force Program funds, respectively, from the General and MCIU Federal Equitable Sharing Program to provide for operational expenses.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 6 – Risk Management

The MCIU is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disaster. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the MCIU has addressed these various types of risk.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property, automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for the jail facility doctor \$1,000,000 for errors and omissions liability wrongful acts, \$1,000,000 for automobile liability, \$1,000,000 for employee benefit liability, \$250,000 for uninsured/under insured motorist liability, and \$10,000,000 in excess liability (except for crime coverage and cyber liability). Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

Privacy and Security liability coverage is \$5,000,000 per occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense, \$250,000 for claims expense, regulatory proceedings, penalties, and \$250,000 for PCI-DSS assessments.

Self-Insurance

The County has a limited risk health insurance and prescription insurance program for employees. Premiums for the County plan are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The County's Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third party administrator. Health is provided by United Health Care and drug is provided by OptumRX.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

MCIU'S employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. While members (e.g. MCIU employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 7 – Defined Benefit Pension Plans (continued)

Ohio Public Employees Retirement System (OPERS) (continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the tradition plan were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 7 – Defined Benefit Pension Plans (continued)

Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
FY 2018 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
 FY 2018 Actual Contribution Rates	
Employer (July 1, 2017 - December 31, 2017):	
Pension	13.0 %
Post-employment Health Care Benefits ****	1.0
Total Employer	14.0 %
 Employer (Effective January 1, 2018):	
Pension	14.0 %
Post-employment Health Care Benefits ****	0.0
Total Employer	14.0 %
 Employee	 10.0 %

**** This employer health care rate is for the traditional plan.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2018, MCIU's contractually required contribution was \$27,694 for the traditional plan. For 2018, 94% has been contributed with the balance contributed in January 2019.

Note 8 – Postemployment Benefits

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. While members (e.g. District employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 8 – Postemployment Benefits (continued)

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of the traditional pension plan.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension plan must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2018, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Note 9 – Other Employer Benefits

The MCIU also provides dental, vision, and Employee Assistance Program (EAP) for all eligible employees. Dental is provided by Delta Dental vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health.

The MCIU provides life insurance and accidental death and dismemberment insurance to most employees through the Guardian Insurance Company.

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 10 - Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the governmental funds for fiscal year ending December 31, 2018 is presented as follows:

Fund Balances	General	Special Revenue Funds	Total
<i>Restricted for:</i>			
Justice Assistance Grant	\$ -	\$ 10,296	\$ 10,296
Drug Law Enforcement Grant	-	2,098	2,098
Federal Equitable Sharing Program	-	138,602	138,602
Law Enforcement Diversion	-	22,639	22,639
Operating Task Force	-	7,775	7,775
<i>Total Restricted</i>	-	181,410	181,410
<i>Assigned to</i>			
Purchases on Order	275	-	275
Subsequent Year's Appropriations	30,418	-	30,418
<i>Total Assigned</i>	30,693	-	30,693
<i>Unassigned</i>	35,424	-	35,424
<i>Total Fund Balances</i>	\$ 66,117	\$ 181,410	\$ 247,527

Note 11 - Other Commitments

The MCIU utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At fiscal year ended December 31, 2018, the MCIU's commitments for encumbrances are as follows:

General	\$ 275
Special Revenue	12,089
Total	\$ 12,364

Note 12 – Leases

The MCIU leases vehicles and other equipment under noncancelable leases. The MCIU disbursed \$25,661 to pay lease costs for the year ended December 31, 2018.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

**FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 12 – Leases (Continued)

Amortization (continued)

Year Ending December 31:	Leases
2019	\$ 22,836
2020	22,836
2021	22,836
Total	<u>\$ 68,508</u>

Note 13 – Contingent Liabilities

Amounts grantor agencies pay to the MCIU are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 14 – Public Entity Risk Pool

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The MCIU does not have an equity interest in CORSA.

Note 15 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Commission. In addition, the impact on the Commission's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Fairfield, Hocking, and Athens Counties Council of Governments on
Major Crimes Investigations Unit
Fairfield County
734 South Ewing Street
Lancaster, Ohio 43130

To the Control Board:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, Fairfield County, (the MCIU) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated June 18, 2020, wherein we noted the MCIU followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit We also noted the MCIU adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities* and the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the MCIU.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the MCIU's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the MCIU's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the MCIU's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2019-001 to be a material weakness.

Fairfield, Hocking, and Athens Counties Council of Governments on
Major Crimes Investigations Unit
Fairfield County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*

Compliance and Other Matters

As part of reasonably assuring whether the MCIU's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the MCIU's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the MCIU's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

June 18, 2020

**FAIRFIELD, HOCKING AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS
ON MAJOR CRIMES INVESTIGATIONS UNIT
FAIRFIELD COUNTY**

SCHEDULE OF FINDINGS

FINDING NUMBER 2019-001

Accurate Financial Reporting-Material Weakness

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

We applied the following adjustments to MCIU's December 31, 2019 and 2018 financial statements and accounting ledgers, where applicable, as MCIU's internal controls were not operating effectively to identify the following adjustments:

- In 2019, \$7,075 of grant revenues were adjusted from the General Fund Fines and Forfeitures to the Special Revenue Fund Intergovernmental Revenue.
- In 2018, \$29,865 of seizure revenues in the General Fund were reclassified from County Contributions to Seizures Receipts.
- In 2018, \$30,148 of subsequent year's appropriations in the General Fund were reclassified from Unassigned fund balance to Assigned fund balance.
- In 2018, \$38,001 of Special Revenue Fund intergovernmental receipts were reclassified from Charges for Services to Intergovernmental.

In addition, we identified other variances ranging from \$1,253 to \$19,525 which were not adjusted to the financial statements but were communicated with management as unadjusted items.

Misclassifications of fund balance classifications and revenues decrease the reliability of the financial statements. Sound financial reporting is the responsibility of the Admin/Fiscal Officer and the Control Board and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

The MCIU should take steps to help ensure accurate posting of all transactions to the ledgers. Also, the MCIU should implement procedures to review the financial statements and related components with analytical comparisons of the current year annual report to the prior year reports for obvious errors, omissions, or misclassifications. This will help ensure the accuracy of the financial statements.

Officials' response: The issues noted here were the result of human error and a lack of timely review by the MCIU Commander. To correct this the Admin / Fiscal officer will more carefully input this information into the Munis system. The Admin / Fiscal officer and the Commander will review this data monthly to ensure that it is error free and should there be a mistake that it could be identified and corrected in a timely manner.

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD – HOCKING- ATHENS COG ON MAJOR CRIMES INVESTIGATIONS UNIT

FAIRFIELD 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 8/25/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov