

**FRANKLIN COUNTY MUNICIPAL COURT, CLERK  
OF COURT**

(Custodial Funds (Divisions) of Court)

FRANKLIN COUNTY

FINANCIAL AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

(With Independent Auditors' Report)



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Directors  
Franklin County Municipal Court, Clerk of Court  
375 South High Street  
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* of the Franklin County Municipal Court, Clerk of Court, Franklin County, prepared by Plante & Moran, PLLC, for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Franklin County Municipal Court, Clerk of Court is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 19, 2022

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| <u>ELECTED OFFICIAL</u> | <u>TITLE</u>                       | <u>TERM OF OFFICE</u>             |
|-------------------------|------------------------------------|-----------------------------------|
| Stephanie Mingo         | Environmental Judge                | 01/10/19 to 01/07/22              |
| Ted Barrows             | Administrative and Presiding Judge | 01/02/16 to 01/01/22              |
| Cynthia L. Ebner        | Judge                              | 01/05/16 to 01/04/22              |
| James E. Green          | Judge                              | 01/03/20 to 01/02/26              |
| Paul M. Herbert         | Judge                              | 01/04/16 to 01/03/22              |
| Gina R. Russo           | Judge<br>*Replaced Herbert         | Appointed<br>03/22/21 to 01/03/22 |
| Mark A. Hummer          | Judge                              | 01/03/16 to 01/02/22              |
| Cindi Morehart          | Judge                              | 01/02/18 to 01/01/24              |
| James P. O'Grady        | Judge                              | 01/07/16 to 01/06/22              |
| Eileen Y. Paley         | Judge                              | 01/06/16 to 01/05/22              |
| Andrea C. Peeples       | Judge                              | 12/31/17 to 12/31/23              |
| H. William Pollitt, Jr. | Judge                              | 12/31/15 to 12/31/21              |
| Michael J. King         | Judge<br>*Replaced Pollitt         | Appointed<br>03/1/21 to 12/31/21  |
| Jessica G. D'Varga      | Judge                              | 01/02/20 to 01/01/26              |
| Jarod Skinner           | Judge                              | 01/03/18 to 01/02/24              |
| Jodi L. Thomas          | Judge                              | 01/01/20 to 12/31/25              |
| David B. Tyack          | Judge                              | 01/09/16 to 01/08/22              |
| Lori M. Tyack           | Clerk of Court                     | 01/01/18 to 12/31/23              |

| <u>NAME</u>       | <u>TITLE</u>                                 |
|-------------------|--|
| Obie Lucas        | Chief Deputy Clerk                           |
| Crystal Ross      | Executive Director Fiscal Administration     |
| LeeAnne Sheppard  | Director, Audit and Internal Controls        |
| Rhonda Ferguson   | Director, Accounting/Finance; Treasurer      |
| Tim Fisher        | Special Projects Coordinator                 |
| Craig Wiley       | Special Projects Coordinator                 |
| Heather Kean      | Deputy Director, Accounting/Finance          |
| Vickie Spivey     | Deputy Director, Audit and Internal Controls |
| Shawn Smith       | Accounting Supervisor for Civil              |
| Kaleb Perry       | Accounting Supervisor for Criminal           |
| Matthew Davenport | Financial Analyst                            |



## **Independent Auditor's Report**

To the Board of Directors  
Franklin County Municipal Court, Clerk of Court

### **Report on the Audit of the Combining Financial Statements**

#### ***Opinion***

We have audited the accompanying combining financial statements of Franklin County Municipal Court, Clerk of Court (the "Clerk of Court") custodial funds (divisions) of the City of Columbus, Ohio, which comprise the combining statement of undisbursed cash balances arising from cash transactions as of December 31, 2021 and the related combining statement of receipts, disbursements, and undisbursed cash balances for the year then ended, and the related notes to the combining financial statements.

In our opinion, the combining financial statements referred to above present fairly, in all material respects, the undisbursed cash balances arising from cash transactions of the Clerk of Court custodial funds (divisions) as of December 31, 2021 and its total receipts, disbursements, and undisbursed cash balances for the year then ended in accordance with the basis of accounting described in Note 1.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Combining Financial Statements* section of our report. We are required to be independent of the Clerk of Court and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Basis of Accounting***

We draw attention to Note 1, which explains that these combining financial statements present only the Clerk of Court custodial funds (divisions) and do not purport to, and do not, present fairly the financial position of the City of Columbus, Ohio as of December 31, 2021; the changes in its financial position; or the changes in its cash flows, where applicable. Also, as described in Note 1, these combining financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Combining Financial Statements***

Management is responsible for the preparation and fair presentation of the combining financial statements in accordance with the basis of cash receipts and disbursements, as described in Note 1; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the combining financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combining financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combining financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk of Court's ability to continue as a going concern for 12 months beyond the combining financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Board of Directors  
Franklin County Municipal Court, Clerk of Court

***Auditor's Responsibilities for the Audit of the Combining Financial Statements***

Our objectives are to obtain reasonable assurance about whether the combining financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combining financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the combining financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combining financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combining financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk of Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Information***

Management is responsible for the other information included in the combining financial statements. The other information comprises the management's discussion and analysis and the listing of elected officials and key administrative personnel but does not include the basic combining financial statements and our auditor's report thereon. Our opinion on the basic combining financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic combining financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic combining financial statements or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Board of Directors  
Franklin County Municipal Court, Clerk of Court

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2022 on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court's 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 Clerk of Court's internal control over financial reporting and compliance.

*Plante & Moran, PLLC*

May 5, 2022

The following management’s discussion and analysis (“MD&A”) section of the Franklin County Municipal Court, Clerk of Court’s (hereinafter “Clerk of Court”) combining financial statements represents a discussion and analysis of the Clerk of Court’s financial performance during the fiscal year ended December 31, 2021. Please read it in conjunction with the Clerk of Court’s financial statements, which follow this section.

**Overview of the Financial Statements**

The Clerk of Court’s combining financial statements are presented on a cash receipts and disbursements basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

For financial reporting purposes, the Clerk of Court is a custodial fund group which consists of the custodial funds of the four divisions: Criminal/Traffic/Bail, Civil, Trusteeship, and Rent Escrow. The operating expenses of the Clerk of Court are funded by the City of Columbus and Franklin County and are not, therefore, part of the reporting entity included in this report.

**Combining Statement of Undisbursed Cash Balances**

The following summarizes the Clerk of Court’s undisbursed cash balances as of December 31:

|                                 | <u>2021</u>        | <u>2020</u>        | <u>Increase<br/>(Decrease)</u> | <u>% Change</u> |
|---------------------------------|--------------------|--------------------|--------------------------------|-----------------|
| Civil Division                  | \$1,782,670        | \$1,329,569        | \$453,101                      | 34%             |
| Trusteeship Division            | 4,785              | 5,914              | (1,129)                        | (19%)           |
| Rent Escrow Division            | 198,634            | 140,782            | 57,852                         | 41%             |
| Criminal/Traffic/Bail Division  | <u>1,579,885</u>   | <u>1,606,735</u>   | <u>(26,850)</u>                | (2%)            |
| Total undisbursed cash balances | <u>\$3,565,974</u> | <u>\$3,083,000</u> | <u>\$482,974</u>               | 16%             |

Over time, increases and decreases in undisbursed cash balance indicate the funds held for case disposition as a result of yearly cash receipts and disbursements timing.

**Statement of Receipts and Disbursements**

The following schedule presents a summary of funds for the years ended December 31:

| <u>Receipts</u>                | <u>2021</u>         | <u>2020</u>         | <u>Increase<br/>(Decrease)</u> | <u>% Change</u> |
|--------------------------------|---------------------|---------------------|--------------------------------|-----------------|
| Civil Division                 | \$18,693,499        | \$17,992,986        | \$700,513                      | 4%              |
| Trusteeship Division           | 53,000              | 61,942              | (8,942)                        | (14%)           |
| Rent Escrow Division           | 415,694             | 364,288             | 51,406                         | 14%             |
| Criminal/Traffic/Bail Division | <u>11,861,589</u>   | <u>11,516,875</u>   | <u>344,714</u>                 | 3%              |
| Total receipts                 | <u>\$31,023,782</u> | <u>\$29,936,091</u> | <u>(\$1,087,691)</u>           | 4%              |
| <br><u>Disbursements</u>       |                     |                     |                                |                 |
| Civil Division                 | \$18,240,398        | \$17,709,435        | \$530,963                      | 3%              |
| Trusteeship Division           | 53,792              | 61,782              | (7,990)                        | (13%)           |
| Rent Escrow Division           | 357,842             | 388,364             | (30,522)                       | (8%)            |
| Criminal/Traffic/Bail Division | <u>11,888,439</u>   | <u>11,587,754</u>   | <u>300,685</u>                 | 3%              |
| Total disbursements            | <u>\$30,540,471</u> | <u>\$29,747,335</u> | <u>\$793,136</u>               | 3%              |

**Civil Division**

The Civil Division receipts and disbursements increased by 4% and increased by 3% respectively, due to a combination of an increase of 3,837 cases filed or 11% and an increase of 5,612 in garnishments or 55.2%, which can vary in dollar amount depending on the nature of the individual cases. Garnishments are receipted and disbursed on cases for many years if necessary. Therefore, they can significantly increase or decrease the number of receipts and disbursements without cases significantly increasing or decreasing.

**Trusteeship Division**

The Trusteeship Division receipts and disbursements both decreased by 14% and decreased by 13% respectively, with a decrease of 2 cases filed from the previous year. Cases can vary in dollar amount depending on the nature of individual cases and can continue on for many years. Therefore, it is possible for an increase in cases filed and a decrease in receipts and disbursements.

**Rent Escrow Division**

The Rent Escrow Division receipts increased by 14% and disbursements decreased by 8%, respectively, with an increase of 20 cases filed from the previous year. Cases can vary in dollar amount depending on the nature of individual cases. Therefore, it is possible for an increase in cases filed and a decrease and increase in receipts and disbursements.

**Criminal/Traffic/Bail Division**

The Criminal/Traffic/Bail Division receipts and disbursements both increased by 3%, with a decrease of 2,374 or 3.5% cases filed. Cases can vary in dollar amount and duration depending on the nature of individual cases. After a case is filed, there is no guarantee of payment because judges can dismiss fines and court costs in lieu of jail time or community service and they can determine defendants to be indigent or initiate time-payment schedules. Additionally, a court may not order a person to appear or issue a warrant for unpaid court costs. Therefore, it is possible for an increase in cases filed and a decrease in receipts and disbursements.

Franklin County Municipal Court, Clerk of Court  
(Custodial Funds (Divisions) of Court)  
Combining Statement of Undisbursed Cash Balances  
Year Ended December 31, 2021

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Undisbursed Cash Balance

|                                |                     |
|--------------------------------|---------------------|
| Civil division                 | \$ 1,782,670        |
| Trusteeship division           | 4,785               |
| Rent escrow division           | 198,634             |
| Criminal/traffic/bail division | <u>1,579,885</u>    |
| Total                          | \$ <u>3,565,974</u> |

Franklin County Municipal Court, Clerk of Court  
(Custodial Funds (Divisions) of Court)  
Combining Statement of Receipts, Disbursements, and Undisbursed Cash Balances  
Year Ended December 31, 2021

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|   | <u>Civil</u>       | <u>Trusteeship</u> | <u>Rent<br/>Escrow</u> | <u>Criminal/<br/>Traffic/Bail</u> | <u>Combined<br/>Total</u> |
|---|--------------------|--------------------|------------------------|-----------------------------------|---------------------------|
| Cash receipts                                   | \$18,693,499       | \$53,000           | \$415,694              | \$11,861,589                      | \$31,023,782              |
| Cash disbursements                              | <u>18,240,398</u>  | <u>53,792</u>      | <u>357,842</u>         | <u>11,888,439</u>                 | <u>30,540,471</u>         |
| Total cash receipts over (under)                |                    |                    |                        |                                   |                           |
| cash disbursements                              | 453,101            | (792)              | 57,852                 | (26,850)                          | 483,311                   |
| Undisbursed cash balance -<br>December 31, 2020 | <u>1,329,569</u>   | <u>5,914</u>       | <u>140,782</u>         | <u>1,606,735</u>                  | <u>3,083,000</u>          |
| Undisbursed cash balance -<br>December 31, 2021 | <u>\$1,782,670</u> | <u>\$4,785</u>     | <u>\$198,634</u>       | <u>\$1,579,885</u>                | <u>\$3,565,974</u>        |



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The significant Clerk of Court accounting policies are described below:

**A. Reporting entity**

The Franklin County Municipal Court (hereinafter "Court") was created and operates under the authority of Section 1901.01 of the Ohio Revised Code. Under the present law, the Court operates with 15 elected Judges and an elected Clerk of Court, each of whom serves a six-year term. The Court has been granted jurisdiction for the entire area of Franklin County.

For financial reporting purposes, on behalf of the Court, the Clerk of Court collects and accounts for all monies of the four divisions: Criminal/Traffic/Bail, Civil, Trusteeship, and Rent Escrow. The operating expenses of the Clerk of Court are funded by the City of Columbus and Franklin County and are not, therefore, part of the reporting entity included in this report.

**B. Basis of accounting**

The Clerk of Court prepares its combining financial statements on the basis of cash receipts and disbursements. Under this accounting method, revenues are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when incurred.

**C. Cash and cash equivalents**

The Clerk of Court maintains separate cash accounts for the four divisions.

The provisions of the Ohio Revised Code govern the investment and deposit of monies held by the Clerk of Court. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Clerk of Court to invest monies in certificates of deposit and saving accounts.

Public depositories must give security for all public funds on deposits. These institutions may either specifically collateralize individuals accounts in addition to amounts insured by the Federal Deposit Insurance Corporation ("FDIC"), or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investment to be maintained in the Clerk of Court's name.

*Deposits* – At year-end, the carrying amount of the Clerk of Court's deposits was \$3,565,974 and the bank balance was \$4,330,705 with the difference attributed mainly to outstanding checks. As required by criteria described in Governmental Accounting Standards Board ("GASB") Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements* and GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, \$250,000 of the bank balance was covered by FDIC insurance; and \$4,080,705 was collateralized by collateral pool, with securities being held by the pledging financial institution's agents, in the pool's name. In addition, the Clerk of Court also had \$7,502 of cash on hand.

## **2. NOTE REGARDING COVID-19 PANDEMIC:**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. On March 11, 2020 the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus a pandemic, now known as the COVID-19 pandemic. In response to the COVID-19 pandemic, governments took preventative or protective actions, such as temporary closures of non-essential businesses and “shelter at home” guidelines for individuals. As a result, the global economy has been negatively affected, and the Clerk of Court’s operations were also impacted. Due to the “shelter at home” guidelines during April and May 2020, the Clerk of Court closed access to certain areas of the office and reduced person to person contact by limiting certain interactions to online, phone, and mailings for several months. The Clerk of Court also had many program offerings and events relocated (in accordance with Court order), cancelled, or temporarily postponed until the “shelter at home” guidelines were reduced or removed, which resulted in reduced activity for the Clerk of Court for the year ended December 31, 2020. The financial impact of COVID-19 and the ensuing emergency measures continue to impact subsequent periods of the Clerk of Court’s business and services. In addition, the impact on the Clerk of Court’s future receipts, disbursements, and undisbursed cash balances cannot be estimated.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with *Government Auditing Standards*

**Independent Auditor's Report**

To Management and Ms. Lori M. Tyack, Clerk of Court  
Franklin County Municipal Court, Clerk of Court

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to combining financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Franklin County Municipal Court, Clerk of Court (the "Clerk of Court") custodial funds (divisions) of the City of Columbus, Ohio, which comprise the combining statement of undisbursed cash balances arising from cash transactions as of December 31, 2021 and the related combining statement of receipts, disbursements, and undisbursed cash balances for the year then ended, and the related notes to the combining financial statements, and have issued our report thereon dated May 5, 2022. The combining financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the combining financial statements, we considered the Clerk of Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combining financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Court's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Clerk of Court's combining financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Clerk of Court's combining financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the combining financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management and Ms. Lori M. Tyack, Clerk of Court  
Franklin County Municipal Court, Clerk of Court

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plante & Moreau, PLLC*

May 5, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**FRANKLIN COUNTY MUNICIPAL COURT**

**FRANKLIN 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 5/31/2022**

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](http://www.ohioauditor.gov)