



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Medina County Council of Governments on Drug Enforcement
Medina County
144 North Broadway Street
Medina, Ohio 44256

We have performed the procedures enumerated below on the Medina County Council of Governments on Drug Enforcement's (the Council) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council.

The Council Board and the management of the Council have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the COA Trial Balance Report to the December 31, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the COA Trial Balance Report to the December 31, 2020 balances in the COA Trial Balance Report. We found no exceptions.

3. Medina County is the custodian for the some of the Council's deposits and investments, and therefore the County's deposit and investment pool holds some of the Council's assets. We compared the Council's fund balances reported on its December 31, 2021 and 2020 COA Trial Balance Report to the balances reported in Medina County's accounting records. We found variances totaling \$989 and \$35,336, respectively, due to the COA Trial Balance Report improperly reporting certain expenditures.
4. We agreed the 2021 and 2020 bank reconciliation balances plus the Council's cash fund balances held by Medina County as of December 31, 2021 and 2020 to the total fund cash balances reported in the COA Trial Balance Reports and the financial statements filed by the Council in the HINKLE System. We found a \$5,000 variance between the 2021 COA Trial Balance Report and the bank reconciliation as of December 31, 2021 due to an amount being improperly reported as revenue. We found the ending cash fund balance reported on the December 31, 2021 COA Trial Balance Report was \$178,159 more than the financial statements filed by the Council in the HINKLE System. We found the ending cash fund balance reported on the December 31, 2020 COA Trial Balance Report was \$112,039 more than the financial statements filed by the Council in the HINKLE System.
5. We confirmed the December 31, 2021 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the State Distribution Transaction Lists (DTL) from 2021 and a total of five from 2020:
 - a. We compared the amount from the above report to the amount recorded in the GL Revenue Ledger Report and the Revenue Detail Export Report. The amounts agreed.
 - b. We inspected the GL Revenue Ledger Report and the Revenue Detail Export Report to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the GL Revenue Ledger Report and the Revenue Detail Export Report to confirm whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the individual amounts paid from the Medina County Drug Advisory Committee (MCDAC) to the Council of Government during 2021 and 2020 with Medina County. We found no exceptions.
 - a. We inspected the GL Revenue Ledger Report and the Revenue Detail Export Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the GL Revenue Ledger Report and the Revenue Detail Export Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Employee Detail Check History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the employee's pay stub to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement System, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check. We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the GL Report, Expense Detail Report, and Quicken Ledger Report for the year ended December 31, 2021 and 10 from the year ended December 31, 2020 and determined whether:
 - a. The disbursements were for a proper public purpose. We noted one 2020 transaction included payment for sales tax totaling \$13. However, because we did not inspect all disbursement, our report provides no assurance regarding whether or not other similar errors occurred.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the GL Report, Expense Detail Report, or Quicken Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Sunshine Law Compliance

1. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We selected all three public records requests from the engagement period and inspected each request to determine the following:
 - a. The Council was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). As noted in Step 1 above, the Council did not have a public records policy during the engagement period.
 - b. The Council provided an explanation for the denied request which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(3). We found no exceptions.
 - c. The Council was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired with Council management and determined that the Council did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Council management and determined that the Council did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Council as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Council management and determined that the Council did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Council management and determined that the Council did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).

9. We inspected the public notices for the public meetings held during the engagement period and determined the Council notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires councils to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE System. We confirmed the Council did not file their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the HINKLE system. Financial information was filed on November 1, 2022 and September 16, 2022 which was not within the allotted timeframe.
2. We inspected the Auditor of State's listing of registered Council of Governments to determine if the Council of Government had completed the registration process with the Auditor of State as required. We found no exceptions.

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council of Government's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Council and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

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

December 11, 2023

OHIO AUDITOR OF STATE KEITH FABER



MEDINA COUNTY COUNCIL OF GOVERNMENTS ON DRUG ENFORCEMENT

MEDINA 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 12/26/2023

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This report is a matter of public record and is available online at
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