



Dave Yost • Auditor of State



**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Columbiana County Drug Task Force  
Columbiana County  
PO Box 68  
Lisbon, Ohio 44432

To the Board of Control:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of Columbiana County Drug Task Force, Columbiana County, (the Task Force) as of and for the years ended December 31, 2012 and 2011.

### ***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 Task Force'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 Task Force's internal control. Accordingly, we express no 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 modified audit opinion.

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

As described in Note 1 of the financial statements, the Task Force 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 basis and GAAP are not reasonably determinable, we presume they are material.

Though the Task Force 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 Task Force as of December 31, 2012 and 2011, or changes in financial position thereof for the years then ended.

***Basis for Adverse Opinion on the Regulatory Basis of Accounting***

As described in Note 5 to the financial statements, management has not recorded fund balances, cash receipts, and cash disbursements for the funds held by Columbiana County which benefit the Task Force T65 (The DTF Ohio Drug Law Enforcement Fund) and T66 (The Byrne Justice Grant Fund). The financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) require these fund cash balances, cash receipts, and cash disbursements to be recorded. We cannot reasonably determine the amounts by which this departure would affect the fund balances, cash receipts, and cash disbursements of the Task Force.

***Adverse Opinion on the Regulatory Basis of Accounting***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on the Regulatory Basis of Accounting* paragraph, the financial statements referred to above do not present fairly, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, the cash balances of Columbiana County Drug Task Force, Columbiana County as of December 31, 2012 and 2011, nor its cash receipts and disbursements for the years then ended.

***Emphasis of Matter***

As described in Note 4 to the financial statements, the Task Force restated the fund balances of the Confidential Informant and Restitution Funds as of January 1, 2011 to accurately reflect cash on hand. 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 November 23, 2015, on our consideration of the Task Force'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 Task Force's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

November 23, 2015

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**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Law Enforcement Trust	Mandatory Drug Fines	Confidential Informant Funds	Restitution	Supplies and Equipment	Justice Department	Totals (Memorandum Only)
<b>Cash Receipts</b>							
Intergovernmental	\$22,259		\$11,000	\$3,322	\$5,576	\$5,978	\$48,135
<i>Total Cash Receipts</i>	<u>22,259</u>	<u>\$0</u>	<u>11,000</u>	<u>3,322</u>	<u>5,576</u>	<u>5,978</u>	<u>48,135</u>
<b>Cash Disbursements</b>							
Current:							
Public Safety	21,719		12,503	388		3,171	37,781
Supplies, Equipment					2,725		2,725
<i>Total Cash Disbursements</i>	<u>21,719</u>	<u>0</u>	<u>12,503</u>	<u>388</u>	<u>2,725</u>	<u>3,171</u>	<u>40,506</u>
<i>Net Change in Fund Cash Balances</i>	540	0	(1,503)	2,934	2,851	2,807	7,629
<i>Fund Cash Balances, January 1</i>	<u>6,784</u>	<u>2,783</u>	<u>19,306</u>	<u>969</u>	<u>1,303</u>	<u>2,617</u>	<u>33,762</u>
<b>Fund Cash Balances, December 31</b>							
Restricted	7,324	2,783	17,803	3,903	4,154	5,424	41,391
<i>Fund Cash Balances, December 31</i>	<u>\$7,324</u>	<u>\$2,783</u>	<u>\$17,803</u>	<u>\$3,903</u>	<u>\$4,154</u>	<u>\$5,424</u>	<u>\$41,391</u>

*The notes to the financial statements are an integral part of this statement.*

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Law Enforcement Trust	Mandatory Drug Fines	Confidential Informant Funds	Restitution	Supplies and Equipment	Justice Department	Totals (Memorandum Only)
<b>Cash Receipts</b>							
Intergovernmental	\$6,370	\$2,000	\$14,000	\$380	\$6,885	\$1,518	\$31,153
Miscellaneous				10			10
Confiscation, Forfeiture and Restitutions						1,226	1,226
<i>Total Cash Receipts</i>	<u>6,370</u>	<u>2,000</u>	<u>14,000</u>	<u>390</u>	<u>6,885</u>	<u>2,744</u>	<u>32,389</u>
<b>Cash Disbursements</b>							
Current:							
Public Safety	9,094	831	17,185	524		5,429	33,063
Supplies, Equipment					7,516		7,516
<i>Total Cash Disbursements</i>	<u>9,094</u>	<u>831</u>	<u>17,185</u>	<u>524</u>	<u>7,516</u>	<u>5,429</u>	<u>40,579</u>
<i>Net Change in Fund Cash Balances</i>	(2,724)	1,169	(3,185)	(134)	(631)	(2,685)	(8,190)
<i>Fund Cash Balances, January 1, Restated See Note 4</i>	<u>9,508</u>	<u>1,614</u>	<u>22,491</u>	<u>1,103</u>	<u>1,934</u>	<u>5,302</u>	<u>41,952</u>
<b>Fund Cash Balances, December 31</b>							
Restricted	<u>6,784</u>	<u>2,783</u>	<u>19,306</u>	<u>969</u>	<u>1,303</u>	<u>2,617</u>	<u>33,762</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$6,784</u></u>	<u><u>\$2,783</u></u>	<u><u>\$19,306</u></u>	<u><u>\$969</u></u>	<u><u>\$1,303</u></u>	<u><u>\$2,617</u></u>	<u><u>\$33,762</u></u>

*The notes to the financial statements are an integral part of this statement.*

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Columbiana County Drug Task Force, Columbiana County, (the Task Force) is a multi-jurisdictional drug task force for the sharing of police service and equipment to undertake joint operations to stop the trafficking of illegal drugs. The Task Force was created by the authority of Ohio Revised Code Sections 737.04 and 737.041. Member agencies included the Columbiana County Sheriff, Columbiana County Prosecutor, Village of Lisbon, Village of Leetonia, Village of Salineville, and the City of Salem.

Member agencies provide their own personnel to operate the Task Force. The individual agencies pay for salaries and benefits from their respective budgets.

The Task Force's management believes these financial statements present all activities for which the Task Force is financially accountable, except as described in Note 5.

**B. Accounting Basis**

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 Task Force recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

**C. Deposits and Investments**

The Task Force's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Task Force maintains six checking accounts, none of which are interest bearing accounts.

**D. Fund Accounting**

The Task Force uses fund accounting to segregate cash and investments that are restricted as to use. The Task Force classifies its funds as Special Revenue.

**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 Task Force had the following significant Special Revenue Funds:

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Law Enforcement Trust Fund - This fund receives funds from the County Prosecutor's Law Enforcement Trust Fund and from Columbiana County for the administration of the Task Force and future investigations.

Confidential Informant Fund - This fund receives grant money passed through the Columbiana County Sheriff's Office for investigations using confidential informants.

**E. Fund Balance**

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

**1. Nonspendable**

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

**2. 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.

**3. Committed**

The Board of Control can *commit* amounts via formal action (resolution). The Task Force must adhere to these commitments unless the 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.

**4. 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 the Task Force Board of Control or a Task Force official delegated that authority by resolution, or by State Statute.

**5. 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.

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Task Force 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.

**F. Property, Plant, and Equipment**

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

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Task Force maintains a separate bank account for each fund. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2012	2011
Demand deposits	\$31,056	\$26,925
Cash on Hand	10,335	6,837
Total deposits	\$41,391	\$33,762

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**3. RISK MANAGEMENT**

The Drug Task Force's vehicles and equipment are insured by Columbiana County. The County is a member of the County Risk Sharing Authority, Inc.(CORSA) which is a shared risk pool among multiple counties in Ohio.

**4. RESTATEMENT OF 2011 BEGINNING BALANCES**

The end of year fund balances in reported in the audited 2010 financial statements include cash on hand in the Restitution Fund of \$2,554. The full amount of cash on hand should be reported in the Confidential Informant Fund. Therefore, a restatement of \$2,554 was made to 2011 beginning balances to remove \$2,554 of cash on hand from the Restitution Fund and report it in the Confidential Informant Fund. A schedule of the change follows:

	Confidential Informant	Restitution
Balance as reported December 31, 2010	\$ 19,937	\$ 3,657
Reclassification	2,554	(2,554)
Restated balance as of January 1, 2011	\$ 22,491	\$ 1,103

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2012 AND 2011  
(Continued)**

**5. FUNDS HELD BY COLUMBIANA COUNTY**

The Columbiana County Drug Task Force has two accounts held by Columbiana County T65 (The DTF Ohio Drug Law Enforcement Fund) and T66 (The Byrne Justice Grant Fund). These funds help maintain the operation of the Columbiana County Drug Task Force. The two funds are incorporated in the Sherriff's fund on the Columbiana County Financial Statements and are subject to audit during the course of the Columbiana County Financial Condition audit. Therefore, the accompanying financial statements exclude this activity.



# Dave Yost • Auditor of State

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

Columbiana County Drug Task Force  
Columbiana County  
PO Box 68  
Lisbon, Ohio 44432

To the Board of Control:

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 Columbiana County Drug Task Force, Columbiana County, (the Task Force) as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated November 23, 2015 wherein we noted the Task Force followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Additionally we noted the Task Force did not include all activity for which they are responsible for on these financial statements. We also noted the Task Force restated its January 1, 2011 fund balances for the Confidential Informant and Restitution Funds.

### ***Internal Control Over Financial Reporting***

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

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 a 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 Task Force'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. We consider findings 2012-001 and 2012-002 described in the accompanying schedule of findings to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the Task Force'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 instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2012-001 and 2012-003.

***Entity's Response to Findings***

The Task Force's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Task Force's responses and, accordingly, we express no opinion on them.

***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 Task Force's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Task Force's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

November 23, 2015

**COLUMBIANA COUNTY DRUG TASK FORCE  
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2012 AND 2011**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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1. **Ohio Administrative Code Section 117-2-02(A) - Maintaining Accurate and Complete Accounting Records**

<i>Finding Number</i>	2012-001
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NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Administrative Code Section 117-2-02(A) provides that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

Management is responsible for implementing and maintaining a system of controls designed to enable management to determine the accuracy of financial transactions of the Task Force. Also, management is responsible for developing and maintaining complete and accurate financial records.

We noted the following errors and irregularities related to the accounting records that required adjustment to the accompanying financial statements:

- The Confidential Informant Fund cash on hand 2011 (\$6,837) and 2012 (\$10,335) were added to the financial statements. In addition cash expenditures 2011 (\$3,091) and a reduction in cash expenditures 2012 (\$3,498) for the difference in the yearly change in cash balance;
- A \$20 receipt posted to the Restitution fund account ledger had no supporting documentation and no evidence of deposit in the bank account so this activity was removed;
- A \$385 receipt for the Justice Department Federal Equitable Sharing fund in 2012 was improperly reported as revenue in 2011 instead of in the 2012 annual financial report; and
- 2011 beginning fund balance for the Confidential Informant Fund was increased and the Restitution Fund was decreased by \$2,554 to reflect the cash on hand in the proper fund.

We noted the following errors and irregularities related to the accounting records that did not require adjustment to the accompanying financial statements:

- A \$5,000 receipt posted to the Confidential Funds/Buy Money Log that was not posted to the Confidential Informant Funds account ledger (see Finding 2012-003);
- A \$4,603 receipt from the Columbiana County Auditor's Office that was not accounted for in the Task Force Confidential Informant Funds accounting records (see Finding 2012-003);
- The Task Force did not have an accurate accounting of the use of confidential informant funds cash on hand. We noted \$12,000 in cash withdrawals reported on the fund ledger that were not recorded on the Confidential Funds/Buy Money Log;

***Finding Number 2012-001 (Continued)***

- The ledger for Mandatory Drug Fine showed a receipt and a subsequent expenditure of \$3,137 to the Law Enforcement Trust Fund to reflect the receipt in the proper fund.

We also noted the Task Force did not include the T65 and T66 county funds within the financial statements.

Failure to maintain accurate and complete records to support the financial statements impedes management's ability to make informed decisions as well as provide for the integrity of the Task Force's financial statements and related assets.

The Task Force lacked procedures to help ensure accounting records and financial reports are accurate and complete.

The Task Force should institute policies and procedures to help ensure accounting records are complete and accurate in accordance with Ohio Administrative Code Section 117-2-02(A).

**2. Bank Reconciliations**

<i>Finding Number</i>	2012-002
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**MATERIAL WEAKNESS**

Performance of monthly bank reconciliations is an essential tool used to verify an entity's cash balances and to help ensure the accuracy of transactions recorded in fund accounts. In an entity such as the Columbiana Drug Task Force where there is one person performing all accounting functions, review of the bank reconciliations by the Board of Control can be an important monitoring tool used to mitigate the lack of segregation of duties within the accounting function.

For the period January 2011 to December 2012, there is no evidence monthly bank reconciliations were performed for any of the Drug Task Force's six bank accounts.

The Board of Control did not have a procedure in place to review the reconciliation.

The Drug Task Force should implement policies and procedures to help ensure the monthly bank reconciliations are performed for each bank account. These reconciliations, along with supporting documentation, should be submitted to the Board of Control for review and approval and this review and approval should be documented in the Board minutes.

3. **Noncompliance - Finding for Recovery**

<i>Finding Number</i>	2012-003
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NONCOMPLIANCE

Ohio Revised Code 9.39 provides that "all public officials are liable for all public money received or collected by them or by their subordinates...".

Daniel Downard, Former Director of the Columbiana County Drug Task Force, duties included collecting and depositing receipts as well as expending funds from each of the Drug Task Force's six funds and respective bank accounts. In 2012, Mr. Downard failed to account for \$9,603 in funds received for the Confidential funds Account.

Amounts not deposited are as follows:

1. The 2012 Confidential Informant Funds Account Ledger reports a \$5,000 withdrawal to cash on hand on October 11, 2012. There is no corresponding entry on the Confidential Informant Funds/Buy Money Log for this amount.
2. The Columbiana County Auditor's Office issued warrant number #174409 in the amount of \$4,603 on June 6, 2012 to the Drug Task Force Confidential Informant Fund. These funds are not accounted for in the Drug Task Force's bank accounts or fund ledgers.

An Auditor of State special audit for the Columbiana County Drug Task Force issued January 8, 2015, indicated Daniel Downard returned \$5,000 in April 2013 to the Confidential Informant Fund.

In accordance with the foregoing facts and Pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public monies collected but unaccounted for is hereby issued against Daniel Downard, former Columbiana County Drug Task Force Director, and the Western Surety Company, his bonding company, jointly and severally, in the amount of \$4,603 in favor of the Columbiana County Drug Task Force Confidential Informant Fund.

**Official's Response:**

The former Director of the Columbiana County Drug Task Force has been prosecuted for the findings in the audit. The Board of Control of the Columbiana County drug task Force has taken appropriate steps to conform with the audit findings. Efforts will be made by the Prosecuting Attorney Robert Herron to recover the findings made by the Auditor of the State.

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# Dave Yost • Auditor of State

**COLUMBIANA COUNTY DRUG TASK FORCE**

**COLUMBIANA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
SEPTEMBER 13, 2016**