

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY**

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Members of the Board
Central Ohio Interoperable Radio
5200 Emerald Parkway
Dublin, OH 43017

We have reviewed the *Independent Auditor's Report* of the Central Ohio Interoperable Radio, Franklin County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2022 through December 31, 2022. 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 Central Ohio Interoperable Radio is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 18, 2023

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**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY
FOR THE YEAR ENDED DECEMBER 31, 2022**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor’s Report.....	1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position – Cash Basis.....	3
Statement of Activities – Cash Basis.....	4
Fund Financial Statements:	
Statement of Assets and Fund Balance – Cash Basis Governmental Fund.....	5
Statement of Receipts, Disbursements and Changes in Fund Balance – Cash Basis – Governmental Fund	6
Notes to the Basic Financial Statements	7-12
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	13-14

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INDEPENDENT AUDITOR'S REPORT

Central Ohio Interoperable Radio System
Members of the Board
5200 Emerald Parkway
Dublin, Ohio 43017

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash-basis financial statements of the governmental activities and the major fund of the Central Ohio Interoperable Radio System, Franklin County, Ohio, (COIRS) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the COIRS's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, and the major fund of the COIRS, as of December 31, 2022, and the respective changes in the cash-basis financial position for the year then ended in accordance with the accounting basis described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Financial Statements section of our report. We are required to be independent of the COIRS 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 opinions.

Emphasis of a Matter-Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a 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 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash accounting basis described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 generally accepted auditing standards 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 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 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 COIRS'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the COIRS'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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2023, on our consideration of the COIRS'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. 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 COIRS'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 COIRS's internal control over financial reporting and compliance.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Cincinnati, Ohio
April 27, 2023

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2022

	<u>Governmental Activities</u>
Assets:	
Cash and investments with fiscal agent	\$ <u>374,750</u>
Net cash position:	
Unrestricted	\$ <u>374,750</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Cash Disbursements	Program Cash Receipts	Net Receipts and Changes in Net Cash Position
		Charges for Services and Sales	Governmental Activities
Governmental activities:			
Security of persons and property	\$ 1,343,138	\$ 1,240,263	\$ (102,875)
Capital outlay	<u>22,627</u>	<u>20,894</u>	<u>(1,733)</u>
Total governmental activities	<u>\$ 1,365,765</u>	<u>\$ 1,261,157</u>	(104,608)
General cash receipts:			
Interest earnings			5,879
Miscellaneous			<u>2,726</u>
Total general cash receipts			8,605
Change in net cash position			(96,003)
Net cash position at beginning of year			<u>470,753</u>
Net cash position at end of year			<u>\$ 374,750</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

STATEMENT OF ASSETS AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUND
DECEMBER 31, 2022

	<u>General</u>
Assets:	
Cash and investments with fiscal agent	\$ <u>374,750</u>
Fund cash balance:	
Committed	\$ 2,796
Assigned	19,791
Unassigned	<u>352,163</u>
Total fund cash balance	<u>\$ 374,750</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - CASH BASIS
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	General
Cash receipts:	
Intergovernmental	\$ 1,261,157
Interest earnings	5,879
Other	2,726
Total cash receipts	1,269,762
 Cash disbursements:	
Security of persons and property:	
Utilities	9,607
Professional services	18,274
Maintenance of equipment	1,302,705
Insurance and bonding	12,552
Capital outlay	22,627
Total cash disbursements	1,365,765
 Net change in fund cash balance	 (96,003)
 Fund cash balance at beginning of year	 <u>470,753</u>
Fund cash balance at end of year	\$ <u>374,750</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 1 - DESCRIPTION OF THE ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Central Ohio Interoperable Radio System Council of Governments, Franklin County, Ohio, (“COIRS”) as a body corporate and politic. COIRS was established in 2009 through an agreement approved by the City of Dublin, the City of Worthington, and Delaware County to allow the members to collaborate in order to create an improved dispatching system (the “System”) with enhanced technology, redundancy, spectrum efficiency and interoperability that will better serve the residents of each member’s political subdivision. Operations of COIRS began in 2010. Additional political subdivisions may apply for membership in COIRS and will be admitted upon unanimous consent of the representatives of COIRS’s Governing Board. In 2014, the City of Hilliard was admitted to COIRS as a member. In 2017, the City of Upper Arlington was admitted to COIRS as a member.

The business of COIRS is managed by the Governing Board as established in the Agreement to Establish a Regional Council of Governments. The Governing Board shall exercise all powers of COIRS which are not otherwise required to be exercised by the members. The Governing Board shall consist of one (1) representative from each member and any subsequently added political subdivisions. The representative from each member shall be the highest-ranking member of that member (e.g. city manager, county administrator) or a designee of that political subdivision. All representatives of the Governing Board are appointed through formal action taken by the political subdivision. Each representative of the Governing Board is entitled to vote on all matters submitted to the Board for a vote.

The City of Dublin, Franklin County, Ohio (the “Fiscal Agent”) serves as the fiscal agent for COIRS and provides certain accounting and administrative services to COIRS.

COIRS’s management believes these financial statements present all activities for which COIRS is financially accountable.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 2.B., these financial statements are presented on the cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In cases where these cash basis statements contain items that are the same as, or similar to, those items in the financial statements prepared in conformity with GAAP, similar informative disclosures are provided.

A. Basis of Presentation

COIRS presents financial statements in a format consistent with GASB Statement No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.*” The financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements. These statements include adequate disclosure of material matters, in accordance with the basis of accounting described in Note 2.B.

B. Accounting Basis

COIRS’s financial statements follow the cash basis of accounting which is a basis of accounting permitted or prescribed by the Auditor of State. Under the cash basis of accounting, COIRS recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received, but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Cash and Investments with Fiscal Agent

COIRS's cash is held and invested by the Fiscal Agent who acts as custodian for COIRS monies. COIRS's deposits are held in the Fiscal Agent's cash and investment pool and are valued at the Fiscal Agent's reported carrying amount. COIRS's portion of the Fiscal Agent's cash management pool is presented on the financial statements as "Cash and Investments with Fiscal Agent".

The Ohio Revised Code prescribes allowable deposits and investments of the Fiscal Agent. The carrying amount of COIRS's cash held by its Fiscal Agent at December 31, 2022 was \$374,750.

Interest earnings are allocated to Fiscal Agent funds according to State statutes, the Charter and Codified Ordinances of the Fiscal Agent, grant requirements, or debt related restrictions. Interest receipts credited to COIRS's General Fund by the Fiscal Agent during 2022 was \$5,879.

D. Government-Wide Financial Statements

The statement of net position and the statement of activities display information about COIRS as a whole. These statements include the financial activities of COIRS, which are governmental in nature. The governmental activities of COIRS are financed through fees charged to member subdivisions to cover the annual budgeted operating expenditures.

The statement of net position presents the cash balance of the governmental activities of COIRS at year-end. The statement of activities compares cash disbursements and program cash receipts for each program or function of the COIRS governmental activities. Cash disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which COIRS is responsible. Program cash receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. COIRS's only program cash receipts are fees charged to member subdivisions.

Cash receipts which are not classified as program cash receipts are presented as general cash receipts of COIRS, with certain limited exceptions. COIRS general cash receipts consist of interest earnings. The comparison of direct cash disbursements with program cash receipts identifies the extent to which governmental programs are self-financing on a cash basis or draws from the general cash receipts of COIRS.

E. Fund Accounting

COIRS uses fund accounting to segregate cash and investments that are restricted as to use. The General Fund is the general operating fund of COIRS and is used to account for all financial resources.

F. Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. COIRS first applies restricted resources when a disbursement is incurred for purposes for which both restricted and unrestricted net cash position is available. COIRS had no restricted net position at December 31, 2022.

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

G. Fund Balance

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

Nonspendable - fund balance is classified as nonspendable when legally or contractually required to maintain the amounts intact. COIRS had no nonspendable fund balance at December 31, 2022.

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. COIRS had no restricted fund balance at December 31, 2022.

Committed - COIRS can commit amounts via formal action (resolution) by the Governing Board. COIRS 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. COIRS had \$2,796 in committed fund balance at December 31, 2022.

Assigned - assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts also represent intended uses established by the Governing Board or an official delegated the authority to do so by the Governing Board, or by State Statute. COIRS had \$19,791 in assigned fund balance at December 31, 2022.

Unassigned - unassigned fund balance is the residual classification for amounts not included within the other classifications.

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

H. Budgetary Process

The Ohio Revised Code (ORC) does not require COIRS to budget annually, therefore, no budgetary information is presented in these financial statements. COIRS management does prepare a budget for internal monitoring purposes. Expenditures that are within the agreed upon budget shall require a majority consent by a quorum of the Governing Board whereas expenditures that are outside the agreed upon budget shall require a unanimous consent by the representatives of the Governing Board.

I. Operating Personnel

Through the Agreement to Establish a Regional Council of Governments, COIRS has the authority to perform all functions necessary to establish, improve, maintain, unwind and dispose of the System, including employing staff necessary to assist in the operations of COIRS. As of December 31, 2022, COIRS did not have any employees.

J. Property, Plant, and Equipment

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

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Property, plant, and equipment contributed by members of COIRS are classified as either a Type 1 physical asset or a Type 2 physical asset. Type 1 physical assets shall remain with the member subdivision that initially provided the asset to COIRS upon the withdrawal or removal of that member or upon the dissolution of COIRS. Type 2 physical assets shall be considered physical assets of COIRS and shall remain an asset of COIRS upon the withdrawal or removal of the member initially providing the asset. Upon dissolution of COIRS, a Type 2 physical asset shall revert back to the member that initially provided the asset.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

Change in Accounting Principles

For 2022, the COIRS has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. Since the COIRS does not prepare financial statements using generally accepted accounting principles, the implementation of GASB Statement No. 87 did not have an effect on the financial statements of the COIRS. The implementation of GASB Statement No. 87 did not have an effect on the financial statements of the COIRS.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the COIRS.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the COIRS.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the COIRS.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the COIRS.

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the COIRS.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the COIRS.

NOTE 4 - RISK MANAGEMENT

COIRS has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles, and
- Errors and omissions.

Settled claims have not exceeded this coverage in any of the past three years. There has been no significant reduction in coverage from the prior year.

NOTE 5 - RELATED PARTY TRANSACTIONS

COIRS's operations are funded through fees charged to member subdivisions to cover the annual budgeted operating disbursements. For the year ended December 31, 2022 member fees received by COIRS consisted of the following:

<u>Subdivision</u>	<u>Fee Contributed</u>
City of Dublin	\$ 87,174
City of Worthington	87,173
Delaware County	912,463
City of Hilliard	87,173
City of Upper Arlington	<u>87,174</u>
Total	<u>\$ 1,261,157</u>

In the year of admission, the member subdivision pays an admission fee to COIRS.

**CENTRAL OHIO INTEROPERABLE RADIO SYSTEM
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 6 - SIGNIFICANT COMMITMENTS

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Encumbrances outstanding at year-end are reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were \$22,587.

NOTE 7 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the COIRS. The impact on the COIRS's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

Central Ohio Interoperable Radio System
Members of the Board
5200 Emerald Parkway
Dublin, Ohio 43017

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities and the major fund of the Central Ohio Interoperable Radio System, Franklin County, Ohio (COIRS), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the COIRS's basic financial statements, and have issued our report thereon dated April 27, 2023, wherein we noted the COIRS uses a special purpose framework other than generally accepted accounting principles.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the COIRS'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the COIRS's internal control. Accordingly, we do not express an opinion on the effectiveness of the COIRS'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 entity's 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the COIRS's 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 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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Cincinnati, Ohio
April 27, 2023

OHIO AUDITOR OF STATE KEITH FABER



CENTRAL OHIO INTEROPERABLE RADIO SYSTEM

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 5/30/2023

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