

**REGULAR SESSION**

**THURSDAY**

**AUGUST 27, 2009**

The Board of Huron County Commissioners met this date in Regular Session. Roll being called found the following members present: Mike Adelman, Gary W. Bauer, Larry J. Silcox.

09-282

Signature Only

**IN THE MATTER OF ACCEPTING THE RESIGNATION OF RICHARD O'GRADY**

Mike Adelman moved the adoption of the following resolution:

**WHEREAS**, Richard O'Grady submitted his resignation dated August 24, 2009 and his last day of work was August 20, 2009; now therefore

**BE IT RESOLVED**, that the Board of Huron County Commissioners hereby accepts the resignation of Mr. O'Grady effective August 20, 2009, and wishes him well in his future endeavors; and further

**BE IT RESOLVED**, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio, relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Larry J. Silcox seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

- Aye – Mike Adelman
- Aye – Gary W. Bauer
- Aye – Larry J. Silcox

To the Huron County Commissioners and staff,

Please forgive the delay; my intent was not to hinder your hiring process.

On August 20, 2009 at 7:55 AM I contacted Bill Duncan by telephone to advise him I would not be into work. I told Bill Duncan I was quitting my job as a Deputy Dog Warden and he could make arrangements to pick up my county vehicle at my residence when it would be convenient for him. He was also told that I would make arrangements to drop off all equipment belonging to Huron County and the Dog Warden Department at a later date. This letter is to clarify that I am resigning from all duties and responsibilities of that position on that date.

I am advising that Bill Duncan is not to contact me nor my family again for any reason. All calls to my residence are welcomed by any other employees of Huron County including the Sheriff's Office.

Bill Duncan has created a hostile work environment, made false accusations of my character, and created much stress for my family and I. If Bill Duncan has made judgments of my character I would ask that you would question those whom with I have worked and served in this county including all I have issued summons and citations.

I truly enjoyed serving my community and carrying out a duty that had the best interest of the citizens of Huron County but is no longer possible while under the supervision of Bill Duncan.

Best Regards,  
Richard O'Grady

09-283

**IN THE MATTER OF AWARDING BIDS FOR VARIOUS PROJECTS, PURCHASES AND EFFORTS IN HURON COUNTY**

Larry J. Silcox moved the adoption of the following resolution:

**WHEREAS**, the Huron County Engineer requested the Board of Commissioners seek bids for the following projects, purchases and efforts on Monday, August 24<sup>th</sup>, 2009; and

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**WHEREAS**, notice of these bids were placed in a newspaper of general circulation, and on the Commissioners website pursuant to Section 307.86 of the Ohio Revised Code; and

**WHEREAS**, upon the review and recommendation of the County Engineer of the bids for:

**MBE resurfacing of a portion of Greenwich Milan Town Line Road, as bid by Ebony Construction Company inc., and, Erie Blacktop;**

**Various and Incidental Pavement Marking as bid by Oglesby Construction Inc., and, Mar-King Construction Inc.;**

**Chip and Seal Resurfacing as bid by Erie Blacktop Inc., and Henry W. Bergman Inc.**

**Road Salt as bid by Cargill Deicing Technology, and Morton Salt;** now therefore

**BE IT RESOLVED**, that the Board of Commissioners does hereby award bids for projects, purchases and efforts in Huron County

1.) the 1:00p.m. bid for MBE Resurfacing ( Paving ) for the Greenwich Milan Town Line Road Project to : Ebony Construction Company Inc., 3510 Centennial Road, Sylvania, Ohio 43560. with a project estimated cost of \$ 58,000 based upon a price of #404 asphalt @ \$78.75 and/or \$79.80 per ton and for #402 asphalt @ \$75.50 and /or \$83.10 per ton ;

2.) with no action at this time on the bid for a Poured Concrete Retaining Wall for the Greenwich Milan Town Line Road Project as such bid has been postponed until Thursday, September the 3<sup>rd</sup>, 2009 due to the issuance of an addendum ;

3.) the 1:30 p.m. bid for Various and Incidental Pavement Marking to: Oglesby Construction Inc., 1600 Toledo Road, Norwalk, Ohio, as bid, by Oglesby Construction at \$215.00, \$270.00, \$260.00, \$345.00 and \$260.00 or \$360.00 per mile, for center line and/or edge line; \$157.00 per Railroad symbol marking; \$1.25 per foot for transverse line markings; \$100.00 contract bond, \$10.00 Traffic maintenance, \$10.00 for Mobilization and \$1.00 two-way radio equipment;

4.) the 1:45 p.m. bid for Chip and Seal resurfacing to: Erie Blacktop Inc., 4507 Tiffin Ave. P.O. Box 2308, Sandusky, Ohio 44870 for MC 3000 series mix at a cost of \$12,890.59, \$12,100.44 and \$11,626.56 per mile and Henry W. Bergman Inc., 218 East 9<sup>th</sup> Street, Genoa, Ohio, 43430, for HFRS-2 series mix at a cost of \$9,817.00, and \$9,861 per mile;

5.) that the 2:00 p.m. bid for the South Norwalk Road at Laylin Road Intersection Improvement Project was awarded by the Norwalk Township Board of Trustees on Wednesday, August 26<sup>th</sup>, 2009 to Haynes Construction, Norwalk, Ohio at a cost of \$ 76, 395.88 ;

6.) the 2:30 p.m. bid for Road Salt to: Cargill Inc., Salt Division, 24590 Country Club Blvd., Suite 450, North Olmstead, Ohio 44070 at a cost of \$ 49.00 picked up at Cargill's Cleveland stockpile and/or \$ 54.74 per ton delivered to the Engineer's 150 Jefferson Street facility, and, to: Morton Salt Division, Ice Control Mrkt. Div., 123 North Wacker Drive, Chicago, IL 60606 for road salt picked up in Sandusky at \$60.00 per ton ; with all such projects, efforts and purchases coordinated through the Office of the County Engineer; and further

**BE IT RESOLVED**, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio, relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Mike Adelman seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Mike Adelman  
Aye – Gary W. Bauer  
Aye – Larry J. Silcox

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09-284

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AUGUST 27, 2009

**IN THE MATTER OF APPROVING REQUESTS FOR EXPENDITURE OF OVER \$500.00  
SUBMITTED TO THE BOARD AUGUST 27, 2009**

Mike Adelman moved the adoption of the following resolution:

**WHEREAS**, requests for expenditures of over \$500.00 have been submitted for approval by the Board of Huron County Commissioners as follows:

**Huron County Department of Job & Family Services**

Maximus	Annual PET Maintenance Agreement	\$3,225.00	now therefore
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**BE IT RESOLVED**, that the Board of Huron County Commissioners hereby approves of the requests for expenditure of over \$500.00 as listed above; and further

**BE IT RESOLVED**, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Larry J. Silcox seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Mike Adelman  
Aye – Gary W. Bauer  
Aye – Larry J. Silcox

09-285

**IN THE MATTER OF APPROVING A PROGRAMMATIC AGREEMENT FOR  
COORDINATION BETWEEN HURON COUNTY AND OHIO HISTORIC PRESERVATION  
OFFICE FOR THE ADMINISTRATION OF PROGRAMS USING HUD ALLOCATED FUNDS  
WITH DELEGATED REVIEW RESPONSIBILITIES AUTHORIZED UNDER 24 CFR PART 58**

Larry J. Silcox moved the adoption of the following resolution:

**WHEREAS**, the U.S. Department of Housing and Urban Development (“HUD”) has allocated Community Development Block Grant (CDBG) and other funds to the State of Ohio Department of Development (“State”); and

**WHEREAS**, the funding sources covered by this Programmatic Agreement may include, but are not limited to CDBG, Home Investment Partnership (HOME), Economic Development Initiative (EDI), Emergency Shelter Grants, Supportive Housing, Housing Opportunities for Persons with AIDS (HOPWA), and Neighborhood Stabilization Program (NSP) Grants; and

**WHEREAS**, in accordance with 24 CFR Part 58, the grantee assumes responsibility for environmental review, decision-making, and actions that would otherwise apply to HUD under the National Environmental Policy Act (NEPA) and other provisions of law and this agreement coordinates the analysis and review of projects as provided under 36 CFR Part 800, regulations implementing Section 106 of the National Historic Preservation Act (16U.S.C. 470), in order to meet the purposes and requirements of both statutes in a timely and efficient manner; now therefore

**BE IT RESOLVED**, that the Board of Huron County Commissioners hereby approves the attached programmatic agreement as attached hereto and incorporated herein; and further

**BE IT RESOLVED**, that the foregoing Resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio, relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

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Mike Adelman seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

- Aye – Mike Adelman
- Aye – Gary W. Bauer
- Aye – Larry J. Silcox

- Agreement on file Commissioners’ office.

**IN THE MATTER OF SIGNINGS**

Discussion was had in regards to signing the easement for Northern Ohio Rural Water. Mr. Bauer explained the conversation that he had with Tom Reese, in this regard and Mr. Reese stated that if the board did not sign off on this easement they would have to go through eminent domain process. Larry Silcox stated that his next question is what is it worth? Mr. Bauer stated that his answer was if we have to pay off on all those we couldn’t have the projects, and stated that if we want rural water there has to be some give and takes. Mr. Silcox stated that he understands that but doesn’t like giving all the time in these hard economic times.

Form RD 442-20 UNITED STATES DEPARTMENT OF AGRICULTURE OMB NO 6575-0015  
(Rev. 10-96) RURAL DEVELOPMENT  
RIGHT-OF-WAY EASEMENT

**KNOW ALL MEN BY THESE PRESENTS:**

That in consideration of One Dollar (\$1.00) and other good and valuable consideration paid to HURON COUNTY COMMISSIONERS (hereinafter referred to as GRANTOR, by NORTHERN OHIO RURAL WATER, hereinafter referred to as GRANTEE, its successors and assigns, a perpetual easement with the right to erect, construct, install and lay, and thereafter use, operate, inspect, repair, maintain, replace, and remove

Water lines and appurtenances over, across, and through the land of the GRANTOR, situate in HURON County, State of Ohio, said land being described as follows:

Situated in the Township of RIPLEY, in the County of HURON and State of Ohio, being the same property conveyed to GRANTOR herein by deed recorded as Volume 403, Page 173 of HURON County

Deed Record and being Parcel No. 44-0020-02-01-0000 & 44-0020-02-01-0000, Section No. 1, Lot 21 and more commonly known as 3960 1/2 State Road or 1.8430 ACRES & 2.0000 ACRES NORTH OF US HWY 224 & EAST OF OLD STATE ROAD

together with the right of ingress and egress over the adjacent lands of the GRANTOR, his successors and assigns, for the purposes of this easement.

The easement shall be 20 feet in width, the centerline of which is described as follows: Water main will be constructed as close to the Right-of-Way as possible. Grantor's property will be returned to its original condition as soon as possible after construction, or any repair, maintenance, replacement or removal activities. Crop damage will be paid upon written request of the Grantee. Payment shall be made in accordance with US Department of Agriculture (FSA) current yields and prices and same shall recognize and include any crop reports to which Grantee would be otherwise entitled. Grantee also agrees to repair any tile, underground utilities, wires or access roads damaged as a result of their construction or maintenance activities.

The consideration hereinabove recited shall constitute payment in full for any damages to the land of the GRANTOR, his successors and assigns, by reason of the installation, operation, and maintenance of the structure or improvements referred to herein. The GRANTEE covenants to maintain the easement in good repair so that no unreasonable damage will result from its use to the adjacent land of the GRANTOR, his successors and assigns.

The grant and other provisions of this easement shall constitute a covenant running with the land for the benefit of the GRANTEE, his successors and assigns.

IN WITNESS WHEREOF, the GRANTORS have executed this instrument this 27th day of August 2009.  
Gary W. Bauer, President  
Mike Adelman (SEAL)  
Larry J. Silcox (SEAL)

STATE OF OHIO  
COUNTY OF Huron

**ACKNOWLEDGEMENT**

Before me, a Notary Public, in and for said County, personally appeared Gary W. Bauer, who acknowledged that they did sign the foregoing instrument, and that the same is their free act and deed.

In testimony whereof, I have hereunto subscribed my name at Huron, Ohio, the 27th day of August, 2009.

(SEAL)  
My commission expires April 4, 2014  
CHERYL NOLAN  
NOTARY PUBLIC  
My Commission Expires April 4, 2014

The form of this instrument was prepared by the Office of General Counsel of the United States Department of Agriculture, and the material in the blank spaces in the form was inserted by or under the direction of Randall Hunt

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to U.S. Department of Agriculture, Clearance Officer, STOP 7002, 1400 Independence Avenue S.W., Washington, D.D. 20250-7002. Please DO NOT RETURN this form to this address. Forward to the local USDA office only. You are not required to respond to this collection of information unless it displays a currently valid OMB control number.

U.S. Government Printing Office 1997-555-510 RD 442-20 (REV 10-96)

**OTHER BUSINESS**

Gary Bauer reported that he had stopped at EMA and set an appointment to speak with Jason Roblin in regards to compensatory time.

Mike Adelman made reference to the letter received from the board of elections in regards to funds for a new server that they need to run the computer program that contents the voter registration system with the office of the Secretary of State and they had made this request prior to now and the board had asked them to seek funding from another source and they could not get it from there and now they are back. Mr. Adelman stated that he believes that we need to let them get this server so that they can connect with the Secretary of State. This would be in the amount of \$3,799.00. Mr. Adelman stated that this may be purchased with permanent improvement money as other counties have done, but if not we have some funding in the miscellaneous fund. Mr. Adelman stated that he didn’t think there were any two ways about it that they need to have it. Mr. Bauer stated that he understood that they need to have it and stated that the Secretary of State is demanding this. Mr. Silcox asked if they have a portion of this in their budget and the answer was no. Mr. Bauer asked if they wanted this in the form of a motion or resolution. Mr. Bauer stated that he would like it to be in the form of a resolution. Mr. Silcox stated that he would prefer a resolution as he will probably vote no. Mr. Silcox stated he would consider it when the resolution comes up and stated that he understands the need and understands the situation but we are looking at a deficit and we need to stop spending. Mr. Bauer stated that he agrees with Mr. Silcox because the money isn’t there and at some point the well is going to go dry. Mr. Silcox stated that it is all the little things like this that down the road is going to cause problems.

**At 9:30 a.m.** no public comment

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Mike referred to the letter and amended certificate in the amount of \$506,000.00 which would change this year's budget from \$13,669,000 and some change to \$13,163,000.00 received from the Auditor, explained the change and we will have to come up with a plan as to how to make those changes.

Discussion was had in regards to the budget changes that need to be made. Mr. Bauer reported on the board of revision hearings, and stated that he had had discussions with Roland Tkach, Auditor and Kathleen Schaffer, Treasurer and where he is coming down is that he would prefer for at least the rest of this year to reduce the work week. This gives us more options in 2010 when it is only going to be worse and that would leave us the 10 furlough days for the first half of 2010 as one of the things to do. Judge Conway, Common Pleas Court has met with Susan Hazel, Clerk of Courts, and Judge Cardwell, Juvenile/Probate Court and both Judge Conway and Susan Hazel feel that they can close on Friday afternoon but probably not Judge Cardwell. Both Mr. Tkach and Ms. Schaffer felt that they would close on Friday afternoons as well. Mr. Adelman stated that he had another option come to mind since the elected officials meeting and had asked Cheryl Nolan to send out an email as to this option which would be to work Monday – Friday and reduce the work day from 8:30 a.m. – 4:00 p.m. which would cut off 1 hour per day. The feed back that he received on this was the recorder and treasurer felt that this would be a workable option for them. After further discussion in regards to all the departments that he had heard from it looked like the best option was to close at noon on Friday to reduce hours. Mr. Bauer also explained that after his conversations it was an important point that whatever one did they all did to reduce hours. Mr. Bauer also stated that another suggestion was that some thought would be given to the idea that half the people would work one Friday and half the other Friday. Mr. Bauer also stated that he has had discussion with OSU Extension and Soil and Water in this regard as well.

After detained discussion it is the consensus of the elected officials to close on Friday afternoons. Mr. Adelman stated to cut the 039 health insurance line by \$125,000.00 the #099 transfer out line by \$50,000.00.00, in #052 county inmate housing line by \$180,000.00 and then with the reduced hours going to a 36 hour work week that combination would have to come to cover the balance in the contingencies to meet the amount that is needed to meet the reduction of the amended certificate.

Daivia Kasper stated that she wanted to clarify that reducing the hours to 36 hours per week would count towards the 80 hours for classified employees absent the voluntary reduction form. Mr. Silcox stated that he had had a long conversation with Susan Hazel yesterday and she had relayed the same information to him as the judges had relayed to Mr. Adelman and Mr. Bauer and stated that his initial thought when he saw Mr. Adelman other suggestion to reduce the work day sounded reasonable to him but in light of the conversation of the other office holders and what they want to do he is certainly in favor of closing on Friday.

Discussion was had in regards to the health trust fund and doing another insurance holiday. After discussion of this topic it was decided that they would try to save this option for the carryover. Larry Silcox stated that a memo needs to be sent out in regards to the commissioners' departments closing at noon on Friday afternoon.

Gary Bauer left the meeting.

**At 10:09 a.m.** the board recessed.

**At 10:30 a.m.** regular session has resumed.

Mike Adelman stated that the post audit report has been accepted by the State Auditor and is considered a public document and will not have to go into executive session.

Brenden Balestra, Balestra, Harr & Scherer, CPA's Inc. came before the board in regards to the post auditor report for the 2008 audit. Mr. Balestra reviewed the required communications by SAS 114, and also stated that he would go over some findings that they found in this year's audit that they have found to be immaterial but still need to be addressed with this group. Presented the acknowledgement page for signatures. Mr. Balestra stated that they follow the auditing standards OMB Circular A-133 and directives issued by the Auditor of State as well as Balestra, Harr & Scherer, CPA's Inc. current policy, current audits are performed utilizing a sample of all transactions rather than attempting to audit all assets, liabilities, net assets, revenues, expenses/expenditures, etc. There were no auditor adjustments and the unadjusted differences were deemed immaterial by both the audit firm and management of the County.

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The audit was concluded on June 30, 2009. Mr. Balestra stated that they issued five reports reviewed each report and reviewed the management letter as well.



**FINAL RESULTS OF AUDIT**  
**EXIT CONFERENCE**  
**AUGUST 27, 2009**  
**HURON COUNTY FINANCIAL CONDITION**  
**JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

**COMMUNICATION TO AUDIT COMMITTEES (AND EQUIVALENT BODIES)**  
**REQUIRED BY SAS 114**

REQUIRED COMMUNICATION	BHS, CPAs, INC. RESPONSE
The auditor's responsibility under generally accepted auditing standards and <i>Government Auditing Standards</i> .	We communicated our responsibilities in our original contract with the County and Auditor of State.
Overview of the planned timing and scope of the audit.	We covered these matters in our pre-audit conference.
Qualitative aspects of the entity's significant accounting practices:	
Accounting policies	The County implemented Governmental Accounting Standards Board (GASB) Statement No. 45, <i>Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions</i> , and GASB Statement No. 50, <i>Pension Disclosures</i> .
Significant accounting estimates.	Depreciation of capital assets
Financial statement disclosures	The contingency footnote discusses pending litigation. We confirmed management's understanding of the status of this litigation with your statutory legal counsel. The statements do not reflect a liability for this litigation because GASB Codification CSO does not require accruing a liability unless it is <i>probable</i> that a loss will occur. Management and legal counsel have deemed the likelihood of an unfavorable outcome to be <i>possible</i> rather than <i>probable</i> . In determining the likelihood of loss, we rely significantly (but not exclusively) on legal counsel's expertise.
Significant difficulties encountered in performing the audit	None noted.
Audit adjustments	There were no audit adjustments.
Disagreements with management, whether or not satisfactorily resolved.	Unadjusted differences were summarized and determined to be immaterial by both the audit firm and management. There were no disagreements with management.

**AUDIT PERSONNEL ASSIGNED:**

Senior Partner:	Michael Balestra, CPA, CFE, CGFM, CITP
Senior Audit Manager:	Brenden D. Balestra, CISA, CGAP, CGEIT
Audit Manager:	Zach McCain

**INVITATION TO ATTEND:**

The exit conference was scheduled in consultation with the County Auditor.

**ATTENDEES:**

All attendees are listed on the acknowledgment page.

**AUDIT APPROACH:**

In line with the current *AICPA Audit and Accounting Guide - State and Local Governments*, *Government Auditing Standards*, OMB Circular A-133 and directives issued by the Auditor of State as well as Balestra, Harr & Scherer, CPAs, Inc. current policy, current audits are performed utilizing a sample of all transactions rather than attempting to audit all assets, liabilities, net assets, revenues, expenses/expenditures, etc.

**ADJUSTMENTS:**

There were no audit adjustments. Unadjusted differences were deemed immaterial by both the audit firm and management of the County.

**CONCLUSION OF AUDIT:**

Our audit was completed on June 30, 2009.

**REPORTS ISSUED:**

- Independent Auditor's Report
- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*
- Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133
- Data Collection Form
- Management Letter

**AUDIT REPORT:**

A copy of the single audit report and management letter has been supplied to the County Auditor and can be reviewed in his office.

**COMMUNICATION TO AUDIT COMMITTEES (AND EQUIVALENT BODIES)**  
**REQUIRED BY SAS 114 (continued)**

Consultation with other accountants.	There was no consultation with other accountants.
Significant issues discussed or subject to correspondence with management	There were no major issues discussed.
Independence	BHS is independent in fact and appearance of the County.

HURON COUNTY
DECEMBER 31, 2008
MANAGEMENT LETTER

Noncompliance

- 1. Ohio Revised Code Section 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources.
2. Ohio Revised Code Section 5705.1(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The statute provides the following exceptions to this basic requirement: Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Several instances were noted where invoice dates preceded purchase order dates.

We recommend that the County require that purchase orders are obtained and approved before the commitment is made to expend the County's money. The purchase orders should certify that the amount required to meet the obligation has been lawfully appropriated and authorized. If this cannot be accomplished, the County should prepare and complete a "then and now" certificate stating that at the time the contract or order was made and at the time that the certification is being completed, sufficient funds were available, properly appropriated, and free from any previous encumbrance.

- 3. Ohio Revised Code Section 1545.22(B)(1) states that all funds under the control of a board of park commissioners shall be kept in depositories selected in the manner provided for the deposit of county funds, insofar as such proceedings are applicable, and such deposits shall be secured as provided in the case of county funds. The Treasurer of the county in which the park district is located shall be the custodian of the funds of the board and shall be an officer of the board. He shall pay the funds out upon the warrant of the county auditor of the county in which the district is located. Interest earned on all funds under the control of the board of park commissioners shall be credited to such funds.

Interest was not credited to the park district fund during 2008.

The County should credit interest earned to the park district fund.

V

VI

ACKNOWLEDGMENT:

The undersigned officials acknowledge that they have read or had discussed with them the audit report and that the audit report and management letter contents have been explained to them, including discussion of exit conference agenda items on August 27, 2009. This statement indicates your knowledge and understanding of the contents of these documents. You may respond via telephone to the contents of the audit if you desire. However, your response will not be included as a part of the audit report. Please contact Mike Balestra, Shareholder at 740-289-4131 with any questions or comments.

Name/Position Signature
Name/Position Signature
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Name/Position Signature

VII

- 4. Ohio Revised Code Section 325.07 governs the Transportation of Prisoner account, and requires the County Commissioners to make monthly allowances to the Sheriff for his actual and necessary expenses, incurred and expended in putting within or without the state or transporting persons accused or convicted of crimes or offenses. Each Sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of his actual and necessary expenses, including tolls and any other transportation expense mentioned in this section, before the board allows the expense. The statement shall show the number of cases, the court in which the service was rendered, and the point from which a transportation vehicle was used.

The Sheriff's office does not produce the monthly report.

The Sheriff's office should file the required monthly report to the County Commissioners.

- 5. Ohio Revised Code Section 9.24(A) states that no state agency and no political subdivision receiving more than \$30,000 in state funds in a fiscal year (per OAG 2004-414) shall award a contract for goods, services, or construction, paid for in whole or in part with state funds, to a person against whom a finding for recovery has been issued by the Auditor of State, if the finding for recovery is unresolved. The Auditor of State shall maintain a database, accessible to the public, listing persons against whom an unresolved finding for recovery has been issued, and the amount of the money identified in the unresolved finding for recovery. The Auditor of State currently has this database operational and the database will be updated periodically in accordance with Ohio Revised Code Section 9.24(D). The database is available at the Auditor of State's website: www.auditor.state.oh.us.

The County did not perform a search of the unresolved findings for recovery database prior to awarding a contract for the MRDD bus garage project.

The County, before awarding a contract for goods, services, or construction, paid for in whole or in part with state funds, should verify that the person to whom they plan to award the contract does not appear in the Auditor of State unresolved findings for recovery database.

Suggestions for Improvement

- 1. A lack of segregation of duties exists at the county landfill. The individual responsible for receiving cash is also the individual who reconciles the cash drawer to the daily cash report at the end of the day. To ensure the security of County funds, a adequate segregation of duties must exist in the receiving and processing of funds at the landfill. A separate individual not involved in the receiving process should reconcile the cash receipts on a daily basis to ensure accuracy.

- 2. Supporting documentation was missing for several disbursements from the Sheriff's Furberance of Justice account. To ensure that County funds are being used for approved expenses, invoices should be maintained for all expenditures from the FOJ account.

- 3. Travel reimbursements for the Veterans' Service Commission did not indicate that a review by the Service Officer had been performed or that reimbursements for mileage had been reconciled for accuracy. Veterans' Service Commission travel reimbursement forms should be reviewed by the Service Officer, and he should initial the forms to indicate his review.

ACKNOWLEDGMENT:

The undersigned officials acknowledge that they have read or had discussed with them the audit report and that the audit report and management letter contents have been explained to them, including discussion of exit conference agenda items on August 27, 2009. This statement indicates your knowledge and understanding of the contents of these documents. You may respond via telephone to the contents of the audit if you desire. However, your response will not be included as a part of the audit report. Please contact Mike Balestra, Shareholder at 740-289-4131 with any questions or comments.

Mike Adelman, Commissioner Signature
LARRY SILCOX, COMMISSIONER Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
Name/Position Signature
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Name/Position Signature
Name/Position Signature
Name/Position Signature

VII

BALESTRA, HARR & SCHERER, CPAS, INC.
528 South West Street, P.O. Box 687
Piketon, Ohio 45661

Member American Institute of Certified Public Accountants Ohio Society of Certified Public Accountants
Management Letter

Huron County
12 East Main Street
Newark, Ohio 44857

In accordance with Government Auditing Standards, we have audited the basic financial statements of Huron County (the County) as of and for the year ended December 31, 2008, and have issued our report thereon dated June 30, 2009.

Government Auditing Standards also requires that we describe the scope of our testing of compliance with laws and regulations and internal controls and report any irregularities, illegal acts, other material noncompliance and significant deficiencies in internal controls. We have issued the required report dated June 30, 2009, for the year ended December 31, 2008.

Office of Management and Budget Circular A-133 requires that we report all material (and certain immaterial) instances of noncompliance, and significant deficiencies in internal control, related to major federal financial assistance programs. We have issued the required report dated June 30, 2009, for the year ended December 31, 2008.

In addition to the matters we communicated to you in the reports described above, we are submitting for your consideration the following comments on the County's compliance with applicable laws and regulations and on its internal control structure. These comments reflect matters that, while in our opinion do not represent material instances of noncompliance or significant internal control structure deficiencies, we believe represent matters for which improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested below. However, these comments reflect our continuing desire to assist your government. If you have questions or concerns regarding these comments please do not hesitate to contact us.

An asterisk (\*) indicates a comment similar to one issued in the prior management letter.

Noncompliance Citations

- 1. Ohio Revised Code Section 5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. ORC Section 5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation. The County had appropriations in excess of its available resources (defined as actual receipts plus unencumbered beginning balances) for several funds in fiscal year 2008. The County should implement procedures to ensure that appropriations are limited to available resources.

Mike Adelman
Larry Silcox
Pete Welch
Cheryl Nolan
Vickie Ziemia

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Noncompliance Citations
(Continued)

- 2. Ohio Revised Code Section 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is a certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The statute provides the following exceptions to this basic requirement: Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Several instances were noted where invoice dates preceded purchase order dates.

We recommend that the County require that purchase orders are obtained and approved before the commitment is made to expend the County's money. The purchase orders should certify that the amount required to meet the obligation has been lawfully appropriated and authorized. If this cannot be accomplished, the County should prepare and complete a "then and now" certificate stating that at the time the contract or order was made and at the time that the certification is being completed, sufficient funds were available, properly appropriated, and free from any previous encumbrance.

- 3. Ohio Revised Code Section 1545.22(B)(1) states that all funds under the control of a board of park commissioners shall be kept in depositories selected in the manner provided for the deposit of county funds, insofar as such proceedings are applicable, and such deposits shall be secured as provided in the case of county funds. The Treasurer of the county in which the park district is located shall be the custodian of the funds of the board and shall be an officer of the board. He shall pay the funds out upon the warrant of the county auditor of the county in which the district is located. Interest earned on all funds under the control of the board of park commissioners shall be credited to such funds.

Interest was not credited to the park district fund during 2008.

The County should credit interest earned to the park district fund.

- 4. Ohio Revised Code Section 325.07 governs the Transportation of Prisoner account, and requires the County Commissioners to make monthly allowances to the Sheriff for his actual and necessary expenses, incurred and expended in putting within or without the state or transporting persons accused or convicted of crimes or offenses. Each Sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of his actual and necessary expenses, including tolls and any other transportation expense mentioned in this section, before the board allows the expense. The statement shall show the number of cases, the court in which the service was rendered, and the point from which a transportation vehicle was used.

The Sheriff's office does not produce the monthly report.

The Sheriff's office should file the required monthly report to the County Commissioners.

Noncompliance Citations  
(Continued)

5. Ohio Revised Code Section 9.26(A) states that no state agency and no political subdivision receiving more than \$50,000 in state funds in a fiscal year (per OAG 2004-014) shall award a contract for goods, services, or construction, paid for in whole or in part with state funds, to a person against whom a finding for recovery has been issued by the Auditor of State, if the finding for recovery is unresolved. The Auditor of State shall maintain a database, accessible to the public, listing persons against whom an unresolved finding for recovery has been issued, and the amount of the money identified in the unresolved finding for recovery. The Auditor of State currently has this database operational and the database will be updated periodically in accordance with Ohio Revised Code Section 9.26(D). The database is available at the Auditor of State's website: [www.auditor.state.oh.us](http://www.auditor.state.oh.us).

The County did not perform a search of the unresolved findings for recovery database prior to awarding a contract for the MERED bus garage project.

The County, before awarding a contract for goods, services, or construction, paid for in whole or in part with state funds, should verify that the persons to whom they plan to award the contract does not appear in the Auditor of State unresolved findings for recovery database.

## Suggestions for Improvements

1. A lack of segregation of duties exists at the county landfill. The individual responsible for receiving cash is also the individual who reconciles the cash drawer to the daily cash report at the end of the day. To ensure the security of County funds, a adequate segregation of duties must exist in the receipting and processing of funds at the landfill. A separate individual not involved in the receipting process should reconcile the cash receipts on a daily basis to ensure accuracy.
2. Supporting documentation was missing for several disbursements from the Sheriff's Fulfillment of Justice account. To ensure that County funds are being used for approved expenses, reviews should be maintained for all expenditures from the FOJ account.
3. Travel reimbursements for the Veteran's Service Commission did not indicate that a review by the Service Officer had been performed or that reimbursements for mileage had been reconciled for accuracy. Veteran's Service Commission travel reimbursement forms should be reviewed by the Service Officer, and he should initial the form to indicate his review.

This report is intended solely for the information and use of the audit committee, management, County Board of Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Patricia Her & Scherer CPAs, Inc.  
June 30, 2009

The management letter has been discussed with the officials.

**At 10:50 a.m. the board recessed**

**At 11:10 a.m. regular session resumed.**

Gary Bauer returned to the meeting.

Mr. Bauer stated that he had received the question as to whether the deputy dog warden I position could be filled by one of the sheriff deputies if the sheriff is going to have to reduce force could that person transfer to the deputy dog warden I position. Larry Silcox stated that he would be more in favor of that then hiring someone. Sue Bommer stated that there are some problems with this in regards to the sheriff's deputy being recalled to the sheriff's department and stated that there would be problems with salary and logistics. Mr. Bauer feels that the board should check this out with the sheriff. Mr. Silcox stated that he would like to at least check this out which would keep someone on the payroll with benefits as if they were on unemployment they would not have benefits.

Ms. Bommer stated that they are moving on replacing the carpet in the entry way of the Office Building and the gentleman from Hills was in yesterday. It was decided that Sue Bommer, Susan Hazel and Karen Fries would make the decision as to what color and what carpet needs to be picked out for this area.

**At 11:22 a.m.** Larry J. Silcox moved to enter into **Executive Session ORC 121.22 (G) (1)** to consider the appointment, **employment**, dismissal, discipline, promotion, demotion, or **compensation** of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual. Mike Adelman seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Mike Adelman

Aye – Gary W. Bauer

Aye – Larry J. Silcox

**At 12:00 noon** Mike Adelman moved to end Executive Session ORC 121.22 (G) (1). Larry J. Silcox seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Mike Adelman

Aye – Gary W. Bauer

Aye – Larry J. Silcox

09-286

## IN THE MATTER OF APPOINTING AN ACTING EMA DIRECTOR

Larry J. Silcox moved the adoption of the following resolution:

**WHEREAS**, the Huron County EMA Director has retired effective September 1, 2009; and



**REGULAR SESSION**

**THURSDAY**

**AUGUST 27, 2009**

**WHEREAS**, in the interest of meeting the criteria for eligibility to apply for FY09 EMPG funding the county must fill the director vacancy within 90 days and during the interim, an acting director must be officially appointed; now therefore

**BE IT RESOLVED**, that the Board of Huron County Commissioners does hereby appoint Jason Roblin acting EMA Director effective September 1, 2009; and further

**BE IT RESOLVED**, the Board of Huron County Commissioner authorize the Auditor to compensate Jason Roblin at a stipend of \$125.00 per pay period to be paid from the Emergency Management Fund #177; and further

**BE IT RESOLVED**, that the foregoing resolution was adopted and all actions and deliberations of the Board of Commissioners of the County of Huron, Ohio, relating thereto were conducted in meetings open to the public, in compliance with all applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Mike Adelman seconded the motion. The roll being called upon its adoption, the vote resulted as follows:

Aye – Mike Adelman  
Aye – Gary W. Bauer  
Aye – Larry J. Silcox

The board discussed the job description for the Huron County Director of Human Resources & Loss Prevention Coordinator. Gary Bauer suggested that Ms. Bommer take a copy of this to the CORSA meeting tomorrow.

**HURON COUNTY COMMISSIONERS, JOB DESCRIPTION**

**Title:** Huron County Director of Human Resources & Loss Prevention  
**Status:** Unclassified, full-time, exempt

**Job Summary:** This is a full-time, exempt, unclassified position reporting to and supervised by the Huron County Board of Commissioners. The Director of Human Resources and Loss Prevention is responsible for the management and administration of human resource policies and procedures, employee benefits, labor relations, Workers' Compensation, training and development, health and safety, risk management and loss prevention, accident analysis and prevention, building inspections, loss trends and analysis, a county-wide safety committee, wellness and employee assistance programs, drug-free workplace policy development and administration, employment and retention, equal opportunity employment, and legal and regulatory compliance.

**Essential Knowledge, Skills, and Abilities:**

- Proficiency in analysis, interpretation, problem-solving, oral and written communication, leadership, management, judgment, planning, organizing, relationship-building, safety, and security.
- Attention to detail in reports, forms, investigations, record-keeping, etc.
- Computer proficiency in word processing, spreadsheets, Power Point, and the Internet as a research and communication tool.
- Familiarity with federal and state laws and regulations.
- Familiarity with labor law and significant experience in working with unions.
- Valid Ohio driver's license and satisfactory driving record.

**Education and Experience:**

- Bachelor's degree required; master's degree and/or professional certification preferred.
- Substantial human resource experience as a generalist.
- Experience in safety, employee health, loss prevention, and risk management.
- Experience in county government and/or the public sector preferred.
- Knowledge of Ohio Civil Service Law preferred.

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**Essential Functions:**

- Researches and advises the Commissioners on human resources and loss prevention matters. Keeps abreast of current practice, legislation, and trends.
- Drafts policies and procedures and makes recommended changes to policies and procedures in need of revision.
- Works with agents, brokers, and consortiums to comply with insurance and employment legislation and to recommend changes as indicated. Maintains adequate levels of coverage for lives and property.
- Manages employee training and development and offers regular training in areas of risk, such as harassment, discrimination, termination, health, safety, and loss prevention.
- Oversees the Workers' Compensation Program including claims management and loss control, review of injury/illness reports, and regular collaboration with the County's MCO and TPA.
- Ensures compliance with all federal and state regulations and reporting requirements, including PERRP, EEO, ADA, FMLA, etc.
- Conducts or coordinates regular safety inspections of all county locations and buildings. Provides written recommendations to resolve unsafe conditions and follow up on corrective action.
- Conducts or arranges for work site inspections of contractors performing work on county property. Responds immediately to solve unsafe conditions or practices.
- Oversees liability incident reporting and investigation, including personal injury and vehicle accidents. Makes recommendations as to causation and prevention and reports claims to the local insurance agent and CORSA.
- Manages the employment function, including job postings, recruitment, screening, interviewing, selection, hiring, background checks, resignations, terminations, and retirements.
- Maintains and revises as necessary a classification and compensation plan for County employees.
- Handles employee disciplinary problems; counsels employees and works with supervisors and department heads to resolve personnel issues.
- Administers employee benefit plans and assists employees with issues or questions.
- Represents the Huron County Commissioners in union negotiations, grievances, arbitrations, and hearings.
- Assures legal and regulatory compliance with federal, state, and local legislation or agencies, such as OSHA, PERRP, HIPPA, ADA, ADEA, Title VII, FLSA, etc.
- Assures prompt and complete reporting of all County accidents and incidents, including investigation and follow-up, proper documentation, claims processing, and prevention analysis.
- Coordinates risk management programs, including reviewing claims reports, reporting community loss trends to county leadership, and proposing programs to reduce losses.
- Coordinates a driver eligibility program, including development and implementation of a driving policy, obtaining drivers' license abstracts pre-employment and annually, and arranging driver education training courses.
- Responds to all safety concerns and issues, providing technical assistance and solutions.
- Participates in safety associations, including the County Loss Control Coordinators Association, CORSA, Safety Council, and Ohio PRIMA.
- Coordinates a fleet inspection program and oversees the fleet inspection policy development and administration.
- Communicates regularly with County leadership and employees regarding health, safety, and loss prevention issues.
- Completes and submits reports as necessary or requested.
- Administers an effective EEO and Affirmative Action Program.
- Acts as liaison between department heads and agents, agencies, or legal counsel on claims, charges, complaints, or legal action.
- Attends meetings, trainings, seminars, workshops, etc. as required or requested.
- Performs other related duties as required or requested.
- Performs all the essential job functions with or without reasonable accommodation.

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**AUGUST 27, 2009**

Huron County Board of Commissioners

Approved: *Mike Adelman*  
*Gary W. Bauer*  
*Larry J. Silcox*

Date: August 27, 2009

Employee: *Sue Bommer*

Date placed in employee's file: August 27, 2009

6-30-08, rev. 8-26-09

Larry Silcox discussed the quote for the salt spreader and stated that he had spoken with Lon Burton, mechanic about it and he will do the work which is not a problem for him. The last item on it is the possibility of removing the salt spreader from a truck and installing it in another truck and Mr. Burton suggested one of the trucks at the landfill. This has been discussed with Pete Welch and Mr. Welch is going to get back to Mr. Silcox in this regard. Mr. Burton also stated that we have spent a lot of money on the camouflage truck that the salt spreader is on and he is recommending that we no longer use that truck because of its age and condition. Mr. Silcox stated that he would have to agree that it is not money well spent to keep repairing this truck.

**At 12:16 p.m.** Larry J. Silcox moved to adjourn. Mike Adelman seconded the motion. The meeting stood adjourned.

**IN THE MATTER OF OPEN SESSION**

The Huron County Commissioners hereby attest that all actions and deliberations of the Board legally required to be public were conducted in an open session on this date and that the foregoing minutes represent the official action of the Board.

**IN THE MATTER OF CERTIFICATION**

The Clerk to the Board does hereby attest that the foregoing is a true and correct record of all actions taken by the Board of Huron County Commissioners on August 27, 2009.

**IN THE MATTER OF ADJOURNING**

The meeting was called to order at 9:00 a.m. With no further business to come before the Board, the meeting was adjourned at 12:16 p.m.

Signatures on File.