



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Trumbull County Council of Governments  
Trumbull County  
West Farmington, Ohio 44491

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Trumbull County Council of Governments, Trumbull County, (the Council) for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2021 or 2020.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observation

We noted during our testing of public records requests, one request was made on November 16, 2020. The Council responded that day that they were sending the request to their attorney to fulfill. The attorney did not respond until December 29, 2020. The response should be more timely.

### Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2019 and 2018, indicated the following items which were all fixed during 2021/2020. The 2019 and 2018 financial statements were filed late; two checks were not deposited timely; no support for \$50 in office supplies and postage was included with the check stub for a check to the prior Fiscal Officer; bank reconciliations were not prepared from October 2019 through December 2019 until May 2020; minutes for several meetings were not included in the minute book although financial information was included; and the Council does not have a Public Records Policy.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 14, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**TRUMBULL COUNTY COUNCIL OF GOVERNMENTS**

**TRUMBULL 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 9/27/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)