

## Management Letter

Athens County  
15 South Court Street  
Athens, Ohio 45701

To the Board of County Commissioners

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Athens County (the "County"), Ohio, in accordance with *Government Auditing Standards* as of and for the year ended December 31, 2020, and have issued our report thereon dated July 26, 2021.

*Government Auditing Standards* require us to report significant internal control deficiencies and material weakness, fraud, and illegal acts (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial amounts. We have issued the required report dated July 26, 2021 for the year ended December 31, 2020.

Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that we report all material (and certain immaterial) instances of noncompliance, significant deficiencies, and material weaknesses in internal control related to major federal financial assistance programs. We have issued the required report dated July 26, 2021 for the year ended December 31, 2020.

We are also submitting the following comments for your consideration regarding the County's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments reflect matters that do not require inclusion in the reports *Government Auditing Standards* or Uniform Guidance require. Nevertheless, these comments represent matters for which we believe 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 these recommendations. However, these comments reflect our continuing desire to assist your government. If you have any questions or concerns regarding these comments please do not hesitate to contact us.

Noncompliance Citations  
Ohio Revised Code

- (1)           Criteria:   Ohio Revised Code Section 149.43(B)(1) requires that public records are promptly prepared and sent to the requestor, and/or promptly prepared and made available for inspection by the requestor within a reasonable time.
- Condition:   During testing of the Commissioners and Sheriff's Offices', we noted there were deleted sent and received emails that contained the office's responses and citizens request for the public records, respectively. The emails were deleted in the Commissioner's Office due to a lack of storage space on the email server, and in the Sheriff's Office as part of the office's email retention schedule which states they are maintained until they are "no longer of administrative value". We also noted some requests were made in person or over the phone, however no log or record was kept noting what was requested and when it was requested.
- Effect:       By removing the emails and not logging "in person" or "over the phone" requests, there is no trail to substantiate these requests are being responded to timely. By not providing this trail it is unknown if the Office's are in compliance with their own public record policy or Ohio Revised Code regarding timely responses.
- Recommendation:   We recommend these Office's retain necessary support to enable thorough testing for public records testing. We further recommend these Office's respond timely to any and all public records request, communication is essential when responding to public records requests.

Recommandation

Financial Statement Presentation – Inter-fund Reimbursements

In 2020 the County received funding from the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") to be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). Guidance and timelines on how and when to spend the money was constantly changing throughout the year. During the year it was determined that an allowable expenditure would be for public safety or more specific, police payroll. The County subsequently reimbursed the General Fund for some of this allowable expenditure out of the designated CARES Act fund. When recording the reimbursement, the County incorrectly recorded this as a revenue in the General fund instead of reducing the original expenditure line item. This resulted in "doubling up" the revenue and expenditure for this reimbursement in the general fund. An adjustment was made to reduce both the revenue and expenditure in the general fund by this reimbursement.

These comments are intended for the information and use of the Board of County Commissioners and management of Athens County, Ohio and are not intended to be and should not be used by anyone other than these specified parties. Accordingly, this communication is not suitable for any other purpose.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
July 26, 2021