

Government Forms and Supplies E 1908078EA

Commissioners Journal # 92 Page 379

August 18, 2020

Subject: Bills - Approved - Madison County

After reviewing each of the purchase orders, then and nows, and vouchers listed above, Mr. Hunter moved to approve all purchase orders and allow payment of all then and nows and vouchers.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Transfer - Approved - Sanitary Sewer

Mr. Hunter moved to approve the transfer for the following:

Transfer from: Commissioners Transfers (1000-A01A-5-0049) in the amount of \$20,000.00.

Transfer to: Madison County Water Development Fund (2054-4-0200) in the amount of \$20,000.00.

Sissy Wiseman

From: Sissy Wiseman  
Sent: Tuesday, August 11, 2020 1:31 PM  
To: Nathan Palms; Rob Stone  
Subject: RE: Transfer Request

If the Commissioners have already adjourned their meeting today, I'll present this to the Commissioners on 8-18-2020.  
Sissy Wiseman

From: Nathan Palms  
Sent: Tuesday, August 11, 2020 12:50 PM  
To: Sissy Wiseman; Rob Stone  
Subject: Transfer Request

Attached is a letter requesting a transfer into the Water Development fund to pay the OH EPA.

Thanks

Nathan M Palms  
Madison County Sanitary Sewer & Water District  
PO Box 613 / 1850 Old Springfield Rd  
London, OH 43140  
740-845-1301 (office)  
740-845-1301 (fax)  
n.palms@ccwswa.com



**Madison County**  
**Sanitary Sewer & Water District**

1800 Old Springfield Rd / PO Box 613  
London, Ohio 43140  
Phone: 740-845-1301  
Fax: 740-845-1301

August 11, 2020

Madison County Commissioners  
Courthouse  
London, Ohio 43140

Dear Sirs:

Attached is a new transfer from the Ohio EPA in the amount of \$20,000 for the Public Drinking Water Plan Review. All City fees in the Madison County Water Development Fund (2054) shall be used to fund this. For the District to be able to pay this transfer a transfer of local funds needs to be made, or more for future transfers. Please let me know if you have any questions.

Thank you for your cooperation in these necessary changes.

Respectfully,

Rob Stone  
Madison County Administrator

Respect

Approved:

Disapproved:

Date: 8-18-2020

MADISON COUNTY COMMISSIONERS

David Hunter - NOT PRESENT FOR SIGNATURE

2020 AUG 11 PM 1:31  
Sissy Wiseman

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Transfer – Approved – Probate

Mr. Hunter moved per the request of Chris Brown, Probate Judge, to approve the transfer for the following:

Transfer from: Indigent Guardianship (2025-B200-5-0046) in the amount of \$1,500.00.

Transfer to: General Fund Misc. (1000-0000-4-4200) in the amount of \$1,500.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Appropriate – Approved – Probate

Mr. Hunter moved per the request of Chris Brown, Probate Judge, to approve the appropriation for the following:

Appropriate: Juvenile Advt. and Printing (1000-A02C-5-0041) in the amount of \$700.00.

Appropriate: Juvenile Court Other (1000-A02C-5-0046) in the amount of \$800.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

FILED  
2020 AUG 18 10:46

FILED  
IN THE COURT OF COMMON PLEAS, MADISON COUNTY, OHIO  
PROBATE DIVISION

FILED  
2020 AUG 18 10:46

Christophe J. Esbry  
www.esbry.com

In the Matter of Case No. 1015-11  
Transfer of Funds JOURNAL ENTRY

Pursuant to R.C. 2111.01, the court determines that there are reasonably sufficient funds in the Indigent Guardianship Fund of the county to meet the needs of indigent parties and does so as required by the said fund.

With the entry, ORDERED that a total amount of \$1500.00 be transferred from the Indigent Guardianship Fund Account # 2025-B200-5-0046 to the General Fund Misc. Account # 1000-0000-4-4200 and appropriate to the following accounts:

1. \$700.00 to the Juvenile Advt. and Printing Account # 1000-A02C-5-0041
2. \$800.00 to the Juvenile Court Other Fund Account # 1000-A02C-5-0046

The balance in the Indigent Guardianship Fund of the county shall be used to be transferred back into the Indigent Guardianship Fund Account # 2025-B200-5-0046 at the end of the year.

Enter

JUDGE

cc: County Commissioners  
Madison County Auditor

FILED  
2020 AUG 18 10:46

COMMON PLEAS COURT  
PROBATE-JUVENILE DIVISIONS  
MADISON COUNTY COURTHOUSE

CHRISTOPHER J. ESBRY, JUDGE August 18, 2020

Mr. Tony Xenikis  
Mr. Mark Forrest  
Mr. Don Miller  
Board of Commissioners  
Madison County Courthouse  
Lexington, Ohio 43114

Dear Board of Commissioners:

Please disregard the letter dated July 10, 2020, transferring money from the Indigent Special Project Fund to the Juvenile Advertising & Printing Fund and the Juvenile Other Fund Account.

JUDGE

cc: Madison County Auditor

Government Forms and Supplies: E15000786A

Subject: Transfer – Approved – Park Board Transfers

Mr. Hunter moved to approve the transfer for the following:

Transfer from: Transfer Park Board (1000-A01A-5-0059) in the amount of \$7,500.00.

Transfer to: Park District Other Receipts (7125-0000-4-0300) in the amount of \$7,500.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Appropriation – Approved – Park Board Transfers

Mr. Hunter moved to approve the appropriation per unappropriated funds for the following:

Appropriate: Park District Other (7125-T892-5-0046) in the amount of \$7,500.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Aug. 12, 2020 1:56PM No. 0333 P. 2

MADISON COUNTY SEPTIC TANK CO., INC.  
460 W. JEFFERSON BOOTHVILLE, OH 45302  
WHEELER, WHEELER, OH 45382

2020 AUG 12 PM 2:04

**Invoice**

Date	Invoice #
8/12/2020	10570

TO: TO  
Madison County Park District  
Madison County Engineer's Office  
455 1/2 W. 10th  
London, OH 43140-8519

Description	Amount
370 PD 1308 REMOVE & REPLACE GARBAGE BURNER LINE AT RESIDENT CENTER WATER MAIN & PD 1308A CONCRETE WORK REQUESTED	7,500.00
<b>Subtotal</b>	<b>7,500.00</b>
<b>Sales Tax (7.0%)</b>	<b>525.00</b>
<b>Balance Due</b>	<b>\$7,500.00</b>

Aug 12 2020 1:57 PM No. 0333 P. 1

MADISON COUNTY  
ENGINEER  
455 1/2 W. 10th  
London, OH 43140

**INVOICE**

Customer Name	8540 20th COUNTY PARK DISTRICT	Date	8/12/2020
Address	1 NORTH MAIN ST	Order No	
City	BOOTHVILLE	PO	
State	OH		

Qty	Description	UNIT PRICE	TOTAL
1	RECURRING FEE FOR WORK DONE AT CENTER OF RESTROOM REPLACE SEWER LINE (300' BY 6" BY 6" SEPTIC)	\$7,500.00	\$7,500.00
<b>Subtotal</b>			<b>\$7,500.00</b>
			<b>\$7,500.00</b>
<b>TOTAL</b>			<b>\$7,500.00</b>

Payment Info:  
 Cash  
 Check

ALL INVOICES ARE DUE WITHIN 30 DAYS OR MAY BE SUBJECT TO A 1.5% PENALTY CHARGE

THANK YOU

Subject: New Account – Approved – Prosecutor General Fund

Mr. Hunter moved to approve a new account be set up in the General Fund for the following:

New Account Number Prosecutor General Fund Titled: Capital Cases (1000-A01E-5-????)

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Appropriation– Approved – Prosecutor General Fund

Mr. Hunter moved to approve the appropriation per unappropriated funds for the following:

Appropriate: Capital Cases (1000-A01E-5-????) in the amount of \$50,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

ASSISTANT PROSECUTOR ATTORNEYS  
Rachel M. Price  
Nicholas J. Gross  
Nicholas A. Adams

OFFICE OF  
Stephen J. Pronai  
Madison County Prosecuting Attorney  
59 North Main Street • London, Ohio 43140  
Phone: (740) 852-2259 • Fax: (740) 845-1694  
Email: madisoncountyprosecutor@co.madison.oh.us

VICTIM/WITNESS ADVOCATE  
Carol A. Meade, R.A.  
OFFICE ADMINISTRATOR  
Kim Welch

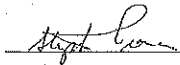
ADVISOR: COURT  
CLERK  
2020 AUG 18 AM 9:38

To: Madison County Commissioners

Please consider this request for \$50,000 to be used in the Romans capital murder case. This money will be used to pay for experts to:

1. Test various pieces of evidence;
2. Testify at trial and in trial prep;
3. For hotel accommodations and food allowance, when they come to trial;
4. Any miscellaneous costs associated with the trial.

Respectfully submitted,



Stephen J. Pronai  
Prosecuting Attorney  
Madison County, Ohio  
59 North Main Street  
London, OH 43140  
Phone: (740) 852-2259  
Supreme Court # 0012063

Subject: Appropriate – Approved – Inmate Medical/Pharmacy

Mr. Hunter moved to approve the appropriation per unappropriated funds for the following:

Appropriate: Inmate Medical/Pharmacy (1000-A04B-5-0152) in the amount of \$20,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Increase PO Funding – Approved – Inmate Medical/Pharmacy

Mr. Hunter moved to approve the increase of PO funding for the following:

Appropriate: Inmate Medical/Pharmacy (1000-A04B-5-0152) PO # 2157 in the amount of \$20,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Appropriate – Approved – Commissioners Professional Services

Mr. Hunter moved to approve the appropriation per unappropriated funds for the following:

Appropriate: Commissioners Professional Services (1000-A01A-5-0045) in the amount of \$2,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Increase PO Funding – Approved – Commissioners Professional Services

Mr. Hunter moved to approve the increase of PO funding for the following:

Increase: Commissioners Professional Services (1000-A01A-5-0045) PO # 2152 in the amount of \$2,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

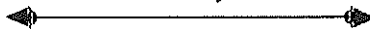
Subject: Appropriation – Approved – Auditor

Mr. Hunter moved to approve the appropriation per unappropriated funds for the following:

Appropriate: Auditor Other (1000-A01B-5-0046) in the amount of \$5,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

**Jennifer S. Hunter CPA  
Madison County Auditor**



1 North Main Street  
PO Box 47  
London, OH 43140-0047  
Telephone: (740) 852-9717  
Fax: (740) 852-5752  
Email: auditor@co.madison.oh.us

MADISON COUNTY  
COMMISSIONERS  
2020 AUG 12 PM 3:21

August 10, 2020

Commissioners:

Please consider this a request to increase appropriated funds from unappropriated to:

Auditor expense other 1000 A01B 50046 \$5000.

This is due to increased amounts for 2020 software support and check printing upgrade.

Thank you for your consideration.

Sincerely,

Jennifer S Hunter

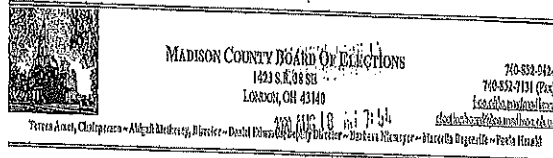
Government Forms and Supplies E1606075EA

Subject: Appropriation – Approval – Board of Elections

Mr. Hunter moved per the request of Abbey Metheney, BOE Director, to approve the appropriation for the following:

Appropriate: Election Expenses (2055-0300-5-0046) in the amount of \$75,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.



August 17, 2020

Madison County Commissioners  
 1 North Main Street  
 London, Ohio 43140

Dear Commissioners:

The Board of Elections respectfully requests that you approve the appropriation of \$75,000.00 from the Election Revenue fund account number 2055-0000-11010 to the Election Expense fund account number 2055-0300-50046.

This will allow us to purchase needed equipment for the November 3<sup>rd</sup>, 2020 General Election. The Board of Elections is expecting a high volume of voters during this Presidential Election.

Thank you in advance for your kind consideration of this request.

Sincerely,

*Abbey Metheney*

Abbey Metheney  
 Madison County Board of Elections Director

*Teresa Amas*

Teresa Amas  
 Madison County Board of Elections Chairwoman

MADISON COUNTY COMMISSIONERS

*Mark Forrest*  
*Tony Xenikis*  
*David Hunter*



NOT PRESENT  
 FOR SIGNATURE

Subject: Budget Adjustments – Approval – Board of Elections

Mr. Hunter moved per the request of Abbey Metheney, BOE Director, to approve the budget adjustments for the following:

- HAVA Board of Election Security Grant: (2053-0000-4-0100) in the amount of \$40,000.00.
- HAVA Board of Election Security Grant: (2053-0200-5-0046) in the amount of \$40,000.00.


Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Appropriation – Approval – Board of Elections

Mr. Hunter moved per the request of Abbey Metheney, BOE Director, to approve the appropriation per unappropriated funds for the following:

- Appropriate: HAVA Board of Election Security Grant: (2053-0200-5-0046) in the amount of \$40,000.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.



MADISON COUNTY BOARD OF ELECTIONS  
 1423 S.R. 38 RD.  
 LONDON, OH 43140  
 740-853-2424  
 740-853-7131 (fax)  
 200 AUG 10 AM 7:56  
 abbym@madisonohio.gov  
 abbym@madisonohio.gov  
 Teresa Ames, Chairwoman - Abbey Metheney, Director - David Edwards, Deputy Director - Theresa Leggett - Paula Hopp

August 17, 2020

Madison County Commissioners  
 1 North Main Street  
 London, Ohio 43140

Dear Commissioners:

The Board of Elections respectfully requests that you approve an increase in the appropriation of \$40,000.000 from the HAVA Revenue fund account number 2063-0000-40100 to the HAVA Expense fund 2063-0200-60046.

This will allow us to purchase needed security and ADA updates for the November 3<sup>rd</sup>, 2020 General Election. The Board of Elections is expecting a high volume of voters during this Presidential Election.

Thank you in advance for your kind consideration of this request.

Sincerely,

*Abbey Metheney*

Abbey Metheney  
 Madison County Board of Elections Director

*Teresa Ames*

Teresa Ames  
 Madison County Board of Elections Chairwoman

MADISON COUNTY COMMISSIONERS

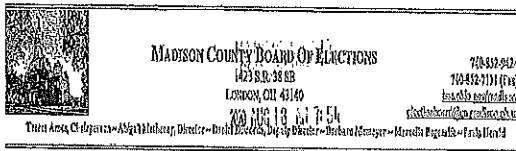
*Mark Soust*  
 \_\_\_\_\_  
*Tom Xie*  
 \_\_\_\_\_  
 David Hunter - NOT PRESENT  
 FOR SIGNATURE



Government Forms and Supplies E19060785A

Subject: Door Installations – Approval – Board of Elections

Mr. Hunter moved per the request of Abbey Metheney, BOE Director, to approve the door installations at the Board of Election.



August 17, 2020

Madison County Commissioners  
 1 North Main Street  
 London, Ohio 43140

Dear Commissioners:

The Board of Elections respectfully requests that allow the Board of Elections to install four steel doors and jams and one steel slab. The Secretary of State's security team has recommended that we take this step to provide secure elections to the voters of Madison County.


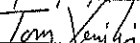
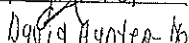
Thank you in advance for your kind consideration of this request.

Sincerely,

Abbey Metheney  
 Madison County Board of Elections Director

Teresa Ames  
 Madison County Board of Elections Chairwoman

MADISON COUNTY COMMISSIONERS

  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
 PRESENT FOR SIGNATURE

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Contract Amendment – Approval – CDC

Mr. Hunter moved per the request of Whitaker Wright, CDC Consultant, to approve the contract amendment to Hart Environmental.



MADISON COUNTY  
FY 2018 CDBG PROGRAM  
HART ENVIRONMENTAL RESOURCES  
CONTRACT ADDENDUM

The following hereby amends ARTICLE III – Payment of Fees and Article IV – Job Duration of the Agreement, dated March 11, 2019, between the Madison County Board of Commissioners and Hart Environmental Resources (hereinafter referred to as "Contract") for services to Madison County's CDBG Program.

Madison County has identified two additional properties that require pre-remediation asbestos survey.

ARTICLE III – PAYMENT OF FEES

Per Unit Costs:

Asbestos Pre-Remediation Surveys Includes Remediation Cost Estimate	\$700.00
Asbestos Abatement Work Plan (if required) Includes Asbestos Removal Specifications	\$235.00
<b>Per Unit Total:</b>	<b>\$935.00</b>

ARTICLE IV – JOB DURATION

Contractor shall perform the services listed in Article II from the date of execution of this contract through February 28, 2021 or the completion of all work, whichever comes first.

AGREED UPON THIS 18<sup>th</sup> DAY OF August, 2020

MADISON COUNTY BOARD OF COMMISSIONERS HART ENVIRONMENTAL RESOURCES

*Mark Forrest*  
Mark Forrest, President

*Whitaker Wright*  
Whitaker Wright, Owner  
7/29/20

Madison County 2018 CDBG Hart Contract Addendum

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Government Forms and Supplies E1808078EA

Subject: Youth Lead Ambassador Position – Accept – DJFS

Mr. Hunter moved per the request of Amanda Hampton, Family & Children Prevention Services Director, to accept the Youth Lead Ambassador position for two young people per school district including Tolles Career and Technical Center for one year school term.



Youth Ambassador

MADISON COUNTY COMMISSIONERS  
2020 AUG 18 AM 10:07

Madison County Prevention (MCP)

Two youth, grades 9 -12, per school district.

(Jonathan Alder, London City, Madison Plains, West Jefferson and Tolles Career and Technical)

Option 1 - \$500.00 College Scholarship or Option 2 - Y2Y International (June camp) or Option 3 – Drivers Education

Youth Responsibility

- Interested youth must gain written approval from school district administration to be eligible.
- Interested youth must submit a resume and application.
- Selected youth will participate in an interview process with MCP.
- Youth Ambassadors will demonstrate a positive image for the school district and MCP.
- Youth Ambassadors will be recognized by County Commissioners as a MCP Youth Ambassador.
- Youth Ambassadors will attend 2 monthly, 1.5 hour meetings. Meetings may be in person, virtual, via phone, etc.
- Youth Ambassadors will determine 1-2 Youth Ambassadors to participate in each of the following:
  - Family Council – 1 meeting per month
  - WeCARE Prevention Committee – 1 meeting per month
  - Madison County Business Advisory Committee (BAC) – 1 meeting per quarter
  - Tri-County Prevention Professionals Learning Community (PPLC) – 1 meeting per month
  - Mental Health Awareness Rocks Ambassador – 1 meeting per quarter
  - OYLPN Youth Council – 1 meeting per month
  - School District Youth-Led Prevention (YLP) – meeting times determined by school YLP
  - MCP Annual Summit Ambassador
  - A Youth Ambassador may serve as one of the following: Chair, Co-Chair, Secretary, Treasurer, Fundraising Liaison, Media Liaison, Marketing Liaison and/or other identified leadership roles as needed.
- Youth Ambassadors will receive training related to skill development, leadership, YLP and MCP programming.
- Youth Ambassadors will be required to provide documentation of completed activities, appropriate tracking forms will be provided.
- Youth Ambassadors may have other opportunities available to them; such as, other scholarship opportunities (i.e. Catch My Breath), Truth Ambassador, Legislative Day, We Are the Majority Rally, Youth Advisory Board, Youth to Youth International, Y2Y Middle School Camp Leader, etc.

School Authorization:

\_\_\_\_\_  
Printed Name Date

\_\_\_\_\_  
Signature

Commissioner Approval:

Follow Madison County Family & Children First Council Initiatives and Updates on...



Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Letters – Accept – Auditor

Mr. Hunter moved per the request of Jennifer Hunter, Auditor, to accept the Commissioners to sign the Audit Communication letter, Exit Conference letter, and Management Rep. letter to Julian & Grube.

Audit Communication Letter



MADESON COUNTY  
OHIO  
2020.08.17 10:48:23

319 County Line Road, West  
Madison, OH 43021  
614-368-1109  
jg@jg.com

Audit Communication Letter

August 14, 2020

Madison County  
1 North Main Street  
Madison, Ohio 43110

To the Board of Commissioners and Management:

We have audited the financial statements of Madison County for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (GAAS), the Government Auditing Standards and the Uniform Guidelines, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 21, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Madison County are described in Note 2 to the financial statements. As described in Note 3 to the financial statements, Madison County changed accounting policies related to restricted funds by adopting Statement of Governmental Accounting Standards (GAAS Statement) No. 34, "Restrictive Agreements" in 2019. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the financial statements. We noted no exceptions noted to by Madison County during the year for which there is a lack of authoritative guidance or consensus. All significant weaknesses have been recognized in the financial statements in the proper period.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of Deposits and Investments in Note 4 to the financial statements, which discloses the County's Deposits with financial institutions, investment type, value, and risk.

The disclosure of Defined Benefit Pension and other Defined Benefit OPEB Plans in Notes 9 and 10, respectively, to the financial statements, which discloses the County's defined benefit and other post-employment benefit plans.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Controlled and Uncontrolled Misstatements

Professional standards require us to communicate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has controlled all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and controlled by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 21, 2020.

Spring 2020 Local Government

Madison County  
Acting Commissioner  
Page 2

Management Cooperation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Madison County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to initiation of Madison County's audits. However, those discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions with an required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of County Commissioners and management of Madison County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Jennifer Hunter  
County Auditor

Management Signature

County Auditor

Government Signature

County Commissioner

Government Forms and Supplies E1000078EA

Exit Conference Letter



MANAGEMENT SERVICES  
EST. 1988  
229 BUS 17 UNIT 29

331 County Line Road, West  
Petersburg, OH 43082  
614-446-1899  
jg@jgcb.com

Madison County  
Exit Conference Waiver Letter  
Page 2

Exit Conference Waiver Letter

August 14, 2020

Madison County  
1 North Main Street  
London, Ohio 43140

Dear Members of the Board of Commissioners, and Jennifer Hunter, County Auditor:

The Audit engagement of Madison County, Ohio, has been completed and copies of the draft report will be available for your review in the next few weeks. These drafts are restricted to Official use. They are being provided to obtain comment from those with responsibility for the subject's disclosures. Further revision could occur prior to issuance. Regardless of these drafts exist not, under any circumstances, show or release its contents for purposes other than official review or comment. It must be safeguarded to prevent publication or other improper disclosure of the information it contains. The drafts and all copies remain the property of, and must be returned on demand to, Julian & Grube, Inc. Please understand that you have five days from receiving the draft exit report copy to respond. If you do not respond, it is understood that you are waiving the post engagement conference and the ability to respond to the draft report.

This report is being provided to you in lieu of a post engagement conference. Should you desire such a post exit conference, please contact Justin Cox at 614-446-1899 to establish a mutually agreeable date and time for a post exit conference.

Please complete the information below and return it to Justin Cox at:

Email: jcox@jgcb.com

Julian & Grube, Inc.  
331 County Line Road West  
Westerville, Ohio 43082

Sincerely,

Justin Cox  
Julian & Grube, Inc.

We have received a copy of the draft Audit report and desire to waive the post engagement conference. We have also forwarded a copy of this draft Audit report to all Commissioners.

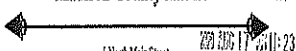
We have received a copy of the draft Audit report and desire to have a post engagement conference. I understand that I must return your office within five days of receipt of the draft exit report to establish a date and time for the conference.

	8/17/2020
NAME, TITLE Jennifer Hunter Madison County Auditor	Date
	8-18-2020
NAME, TITLE Justin Cox Julian & Grube, Inc.	Date

JKS  
(M. Signature)

Management Rep. Letter

Jennifer S. Hunter CPA
Madison County Auditor



1 North Main Street
PO Box 47
London, OH 43040-0047
Telephone: (740) 852-9777
Fax: (740) 852-5152
Email: auditor@madisoncountyohio.us

August 24, 2020

Julien & Onda, Inc.
333 County Line Road West
Westerfield, Ohio 43081

This representation letter is provided in connection with your audit of the financial statements of Madison County, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate separately stated information as of December 31, 2019 and the respective changes in financial position and, where applicable, each fund for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the cash basis method of accounting.

Certain representations in this letter are designed to bring limited to matters that are material. Items are considered material, regardless of size, if they involve a misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the existence or nonexistence. An omission or misstatement that is immaterial in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 24, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibility, as set forth in the terms of the audit engagement letter dated February 21, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis method of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to herein are fairly presented in conformity with the cash basis method of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that give rise to material misstatements, whether due to fraud or error.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the cash basis method of accounting.
7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

Website: www.madisoncountyohio.us

8) The effects of accounting estimates are disclosed, both individually and in the aggregate, in the financial statements as well as each opinion and a list of the material misstatements is included in the representation letter.

9) The effects of all known or possible misstatements, errors, and noncompliance have been assessed for and disclosed in accordance with the cash basis method of accounting.

10) We confirm, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other evidence of all matters relevant to the audit, including, but not limited to, the following:

1) All relevant information that you have requested from us in the process of the audit.

2) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.

3) Minutes of the meetings of County Commissioners or committees of officers of record meeting for which minutes have not yet been prepared.

12) All material transactions that have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated or misclassified.

14) We have no knowledge of any fraud or suspected fraud that affects the County and involves:

- Management,
• Employees who have significant roles in internal control, or
• Officers whom the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or other external financial reporting requirements that are material to the financial statements.

17) We have disclosed to you all known or possible litigation, claims, and assessments that either should be disclosed when preparing the financial statements.

18) We have disclosed to you the County's related parties and all the related party relationships and transactions of which we are aware.

Government Specific

19) There has been no communication from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or other external financial reporting practices.

21) We have assessed the risk of material misstatement of the financial statements.

22) We have disclosed to you any provisions of laws, regulations, contracts, and grant agreements, or other external financial reporting practices that are material to the financial statements and which have not been implemented.

23) We have provided our views on reported findings, conclusions, and recommendations, as well as our procedures and actions, for the report.

24) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred liabilities, or other financial reporting practices.

Government Forms and Supplies: E 10000785A

- 2) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt covenants, and legal and contractual provisions for reporting specific activities in separate funds.
- 3) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and occupancy laws with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 4) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement elements or other financial data significant to the audit objectives.
- 5) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of those that could be qualitatively or quantitatively material to the financial statements or other financial data significant to the audit objectives.
- 6) There are no violations or possible violations of budget authorizations, laws and regulations (including those pertaining to planning, approving, and executing budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for modifying a last necessary, or the reporting on noncompliance.
- 7) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as a director to those financial statements, including that we exercise all management responsibility through the services of designating an individual, primarily within senior management, who possesses suitable skills, knowledge, or experience, evaluate the adequacy and results of the services performed, and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for these financial statements and related notes.
- 8) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets that have any asset been pledged as collateral.
- 9) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 10) The financial statements include all completed work, appropriately present majority equity interests in highly specific organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 11) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended, and GASBS No. 31.
- 12) All funds that meet the quantitative criteria in GASBS No. 34 and 31 for presentation as major are identified and presented as such and all other funds that are presented in major are, particularly in reported to financial statement users.
- 13) Components of net position (net investment in capital assets, restricted and unrestricted) and classification of fund balances (comparable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, reported.
- 14) Investments, derivative instruments, and cash and other real estate held by trust accounts are properly reported.
- 15) Provisions for uncollectible receivables have been properly identified and reported.
- 16) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 17) Revenues are appropriately classified in the statement of activities with program revenues, general revenues, transfer-in from or payment of intergovernmental, or contributions to permanent fund principal.
- 18) Interfund, internal, and inter-revenue activity and balances have been appropriately classified and reported.
- 19) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 20) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 21) We have appropriately disclosed the County's policy regarding whether to first apply restricted or committed resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly managed under the policy.

- 4) We are following our established auditing policy regarding which resources (staff, certified, licensed, assigned, or contracted) are assigned to be used first for expenditures for which there are no recent disbursements in available that pertain to the fund balance classification for fiscal reporting purposes.
- 4) We acknowledge our responsibility for the required reporting information (RI) that is required and presented with prescribed guidance and the methods of measurement and presentation has not changed from those used in the prior period. We have disclosed to you any significant exceptions and interpretations relating to the measurement and presentation of the RI.
- 6) We report in detail every program:
  - a) We are responsible for collecting and compiling all data required with the requirements of Title 116.3 Code of Federal Regulations (CFR) Part 101, (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)), including requirements relating to preparation of the schedule of expenditures of federal awards.
  - b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant exceptions and interpretations relating to the measurement and presentation of the SEFA.
  - c) If the SEFA is not presented with the uniform financial statements, we will make the uniform financial statements readily available to the financial users of the SEFA as well as the data on how the SEFA and the uniform report were derived.
  - d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost share arrangements, loans, loan guarantees, property/physical assets/real estate, property management agreements, internal activities, interest, but not including direct expenditures, and other direct awards.
  - e) We are responsible for collecting and compiling all data, and have complied with the requirements of federal reporting, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal reporting, regulations, and the terms and conditions of federal awards that are intended to have a material effect on each major program.
  - f) We are responsible for establishing and maintaining, and have established and maintained, effective internal controls over responses to federal programs that provide material resources that are an exception to federal awards in compliance with federal reporting, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
  - g) We have made available to you all federal awards (including award terms, if any) and any other correspondence with federal agencies or parties that relate to federal programs and related activities.
  - h) We have reviewed our response to a federal agency to ensure our own specific programs are major programs.
  - i) We have complied with the direct and indirect compliance requirements (except for noncompliance disclosed to you) including when required, those set forth in the OIG Compliance Supplement relating to federal awards and matters that have never so events questioned and to ensure noncompliance with the direct and indirect compliance requirements of federal awards.
  - j) We have disclosed any communication from federal awarding agencies and parties through which noncompliance possible noncompliance with the direct and indirect compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the uniform report.
  - k) We have disclosed to you the findings, material and related noncompliance activities that have been identified, material noncompliance, and internal or external controls that directly relate to the objectives of the compliance audit, including findings, material and related noncompliance activities that have been identified by the compliance audit in the date of the uniform report.

- h) Amounts allocated to cost for meeting were determined in accordance with relevant guidelines in OMB's Uniform Guidelines (4 CFR part 60), except 6).
  - i) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
  - j) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
  - k) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
  - l) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
  - m) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
  - n) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
  - o) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
  - p) We have charged costs to federal awards in accordance with applicable cost principles.
  - q) We are responsible for and have accurately prepared the summary schedules of prior audit findings to include all findings required to be included by the Uniform Guidelines, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
  - r) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - s) We are responsible for and have accurately prepared the written section of the Data Collection Form as required by the Uniform Guidelines.
  - t) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidelines.
- 43) With respect to the financial statement compilation services performed by you, we have:
- a) Made all management decisions and performed all management functions.
  - b) Designated an individual with a suitable skill, knowledge, or experience to oversee the services.
  - c) Evaluated the adequacy and results of the services performed.
  - d) Accepted responsibility for the results of the services.

Signature: *[Handwritten Signature]*

Signature: *[Handwritten Signature]* <sup>MAKS</sup>  
Comm. Signature

Title: *Madison County Auditor*

Title: *Madison County Commissioner*

Sissy Wiseman

From: *Kevin Hunter*  
 Sent: Monday, August 17, 2020 11:16 AM  
 To: Sissy Wiseman  
 Subject: Auditor letters for signature

Sissy,  
 Here's putting 3 letters in the Commissioner's mailbox that will need a signature.  
 As a Commissioner letter, COO Conference letter and Management Rep letter.

If you could please return these to me when signed, I will send off to John and Gabe.

Thank you,

Kevin

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.



Subject: Park Board – Approved – Bat House Relocation

Dr. Xenikis moved per the recommendation of Wayne Roberts, FMCPT, to approve the relocation of the bat houses along the trail.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Old Business

- According to Bryan Dhume, Engineer, the Port – A – John company is not willing to cover insurance on damages to the Port – A – John rentals. The option is to continue to use the repaired one or purchase a new one.

New Business

- The Prairie Appreciation Bike Ride took place according to Madison Public Health guidelines. There were new individuals that participated along with existing bike riders that participated in this bike ride. The bike trail was full due to the Peltonia Bike Ride that was also taking place. There were volunteers that lead tours throughout the bike ride.

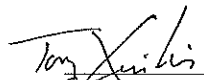
Subject: Meeting Request – Approved – Job & Family Services

Mr. Hunter moved per the request of Lori Dodge – Dorsey, Job & Family Services Director, to approve the required meeting request in compliance of ORC 325:20 for the following:

Lori Dodge – Dorsey to virally attend the “Ohio Coalition for Adult Protective Services” on August 28, 2020. Cost \$120.00.

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

  
Mark Forrest

  
Dr. Xenikis

NOT PRESENT  
David Hunter FOR  
SIGNATURE

ATTEST: Kate Bowman

Subject: Park Board – Approved – Financial Sheet

Mr. Hunter moved to approve the Park Board's financial sheet.

MADISON COUNTY METROPOLITAN PARK BOARD July 2020	
Balance as of Park Board July, 2020	\$6,448.16
<hr/>	
<u>Expenses</u>	
Storrs – Handicap Port a John	\$240.00
Reimbursement for Toro pace mower	\$332.10
<u>Revenue</u>	
<u>Balance</u>	\$5,876.06
Double Bond Balance	Balance is \$20,184.64
<u>Expenses</u>	
<u>Revenue</u>	
	\$ 0.00
<u>Balance</u>	\$ 20,184.64

Following a second from Dr. Xenikis the result of the roll call was: Mr. Forrest, yes, Dr. Xenikis, yes, and Mr. Hunter.

Subject: Park Board

#### Engineer's Report

- Repair work at Senior Center restroom is complete. There was a \$500.00 increase due to drain line running under concrete walk.
- Barricades have been installed at Wilson Road trail head and the restroom was repaired again.
- Tom Breckenridge receiving training from Jerry Miller to operate the root ripper from Wilson Rd. to Glade Run Rd.

#### FMCPT Report

- According to the trail counters the number in July 2020 was down compared to July 2019.
- Camping counts continue to increase by 40% from July 2019 to July 2020.
- There was a Protect-A-Head – Free child bike helmet check there were ~ 47 vehicles that drove in for the inspection.
- Working on placement of security cameras along the trail to deal with security issues.
- Volunteers logged 95.5 hours in July 2020.