

Commissioners Journal # 95 Page 387

March 29, 2022

Subject: Bills – Approved – Madison County

After reviewing each of the purchase orders, then and nows, and vouchers listed above, Mr. Forrest 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. Wallace, yes, Mr. Forrest, yes, and Dr. Xenikis, yes.

Subject: Appropriate – Approved – Professional Services

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

Appropriate: Professional Services (1000-A01A-5-0045) in the amount of \$15,787.75.

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

Subject: Increase PO Funding – Approved – Professional Services

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

Increase: Professional Services (1000-A01A-5-0045) PO # 2786 in the amount of \$15,787.75.

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

Subject: Appropriation – Approved – Coroner Supplies

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

Appropriate: Coroner Supplies (1000-A02F-5-0030) in the amount of \$500.00.

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

Subject: Appropriation – Approved – CIC

Mr. Forrest moved to approve the appropriation for the following:

Appropriate: CIC (1000-A01A-50047) in the amount of \$182,630.00.

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

Subject: Appropriation – Approved – CIC

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

Appropriate: CIC (1000-A01A-50047) PO # 2819 in the amount of \$182,630.00.

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

Subject: Budget Increase – Approved – CDC

Mr. Forrest moved to approve the budget increase for the following:

Increase: CDC (2059-0000-4-0018) in the amount of \$26,009.40.

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

Subject: Appropriation – Approved – CDC

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

Appropriate: CDC (2059-T200-5-0818) in the amount of \$26,009.40.

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

Sissy Wiseman

From: whiterwright@whiterwright.com
 Sent: Friday, March 26, 2022 10:30 AM
 To: Jamie Kemper; Sissy Wiseman; Jennifer Hunter
 Subject: Re: ach
 Attachments: madison 2018 CDBG 12 march 3 2022 letter to County.pdf

This ACH is for Madison County's 2018 CDBG program DD No. 12. My March 3rd packet, which includes the data, cash record and associated invoices, is attached. The revenue and expense list are:

Madison 2018 CDBG

Revenue 2059-0000-40018

Expense 2059-T200-50818

Whiter

Whiter W. Wright, Senior Partner
 CDC of Ohio, Inc.
 Community Development Consultants of Ohio
 2254 High Street, #200, Columbus, Ohio 43261-4119
 P: (614) 454-4197 | F: (614) 454-4111 | E: cdco@whiterwright.com

On Thursday, March 24, 2022, 08:52:28 AM EDT, Jamie Kemper <jamie.kemper@madison.oh.gov> wrote:

03/24/2022 ACH ACH 0820524801 000000038
 0421am CREDIT
 EY
 STATE OF OHIO DEV0100485690 MADISON COUNTY
 DEV01000BF181BS10012 COMMUNITY DEVELOPMENT PROGRAM 614-468-5353

Jamie Kemper
 Madison County Auditors Office

Government Forms and Supplies: EP 04458V

Subject: Transfers – Approved – Job & Family Services

Mr. Forrest moved per the request of Sherry Baldwin, Job & Family Services Fiscal Officer, to approve the transfer requests for the following:

Transfer from: Family Council Contract Services (7040-T890-5-0140) in the amount of \$4,390.00.

Transfer to: Family Services (7048-0000-4-0400) in the amount of \$4,390.00.

Transfer from: Council HMG Part C Contract Services (7044-T890-5-0140) in the amount of \$5,371.85.

Transfer to: Dept. HMG Part C (7053-0000-4-0400) in the amount of \$5,371.85.

Transfer from: Dept SFSC Contract Services (7046-T890-5-0140) in the amount of \$4,594.00.

Transfer to: Family Services (7049-0000-4-0400) in the amount of \$4,594.00.

Transfer from: Dept FCSS Contract Services (7055-T894-5-0140) in the amount of \$6,840.90.

Transfer to: Dept. FCSS (7049-0000-4-0400) in the amount of \$6,840.90.

Department Madison County Dept Family and Children
Date 3/23/20 FISCAL YEAR 2020
RESOLUTION: TRANSFER OF APPROPRIATIONS REQUEST

Transfer Authority (to approve the transfer request)	Authority	From	To	Amount
Family Council Contract Services	7040-T890-5-0140	7040-T890-5-0140	7048-0000-4-0400	4,390.00
Family Services	7048-0000-4-0400	7048-0000-4-0400	7048-0000-4-0400	4,390.00
Family Council Contract Services	7044-T890-5-0140	7044-T890-5-0140	7053-0000-4-0400	5,371.85
Dept HMG Part C Contract Services	7044-T890-5-0140	7044-T890-5-0140	7053-0000-4-0400	5,371.85
Dept SFSC Contract Services	7046-T890-5-0140	7046-T890-5-0140	7049-0000-4-0400	4,594.00
Dept FCSS Contract Services	7055-T894-5-0140	7055-T894-5-0140	7049-0000-4-0400	6,840.90

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

Subject: OCEAN Form – Approved – CDC

Mr. Forrest moved per the request of Whitaker Wright, CDC Consultant, to have the 2022 Chairman of the Board of Commissioners to sign the OCEAN form below on behalf of Mary Oakley's request.

Ohio Development Services Agency / Office of Community Development OCEAN Users & Role Assignment Form	
Organization Name: Madison County	
Organization Number: 185	
<p>Each user entered on this form must be assigned at least one security role for at least one program. Multiple roles and/or multiple programs may be selected when appropriate.</p>	
Person	Security Roles
	View Only Data Administrator Application Manager Program Approver Work Approver Amendment Approver Draft Address Approver Draft/Address Approver
USER 1 Name: Mary Richards Oakley Phone: 614-445-8373 E-Mail: maryrichardsoakley@aol.net User Name (if existing): M.Oakley	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
USER 2 Name: _____ Phone: _____ E-Mail: _____ User Name (if existing): _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
USER 3 Name: _____ Phone: _____ E-Mail: _____ User Name (if existing): _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
USER 4 Name: _____ Phone: _____ E-Mail: _____ User Name (if existing): _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
USER 5 Name: _____ Phone: _____ E-Mail: _____ User Name (if existing): _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
I take responsibility of every user to know and understand the following rules: 1. You are given access to OCEAN information systems only for the purposes of performing your job duties. You must not use, or permit any other person to use, any OCEAN information system for any other purpose. 2. You must not knowingly disclose or cause to be disclosed in any record or report you create for OCEA any data, documents, or information solely. 3. You must not disclose or share any sensitive data, i.e., system, passwords, etc., used to access any OCEA information system maintained by your agency. 4. You certify to OCEA that the email address above is your work account, and it is not shared or accessed by anyone else.	
I hereby authorize the individuals listed above to access the OCEAN information system, as needed to perform their job duties, on behalf of my organization.	Before me, a Notary Public for the State of Ohio, appeared the before named individual, who acknowledged and signed the foregoing instrument.
Organization CEO Name: (Please print) Christopher A. Wallace	Notary Public Name: (Please print) Tina J. Sabin
Dir. CEO Signature: <i>C. Wallace</i>	Notary Public Signature: <i>Tina J. Sabin</i>
Date: 3/21/22	Date: 3-29-22 Notary Public, State of Ohio Commission Expires: 8-5-2024 My Commission Expires: 8-5-2024 rev 2/10/18

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

Government Forms and Supplies ERI 044525XV

Subject: Audit Service Understanding – Approved – Auditor

Mr. Forrest moved per the request of Jennifer Hunter, Auditor, to approve the audit services understanding with Julian & Grube and Madison County for the year ending December 31, 2021.



APPROVED

W/Original For
Kearney, RUDOL
GASLIM
Jude

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- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Single Audit Act Amendments of 1996*; and the provisions of the *Uniform Guidance*, and will include tests of accounting records, a determination of major program(s) in accordance with *Uniform Guidance*, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

March 11, 2021

To the Board of Commissioners of Madison County

Madison County

1 North Main Street

Madison, Ohio 43040

We are pleased to confirm or corroborate the terms of our engagement with Madison County for the year ending December 31, 2021.

Audit Scope and Objectives

We will audit the cash basis financial statements of the governmental activities, the business-type activities, and major funds, and the aggregate financial statements including the disclosures, which collectively comprise the cash basis financial statements of Madison County, as of and for the period ended December 31, 2021.

We have also been engaged to report on supplementary information about the full and complete Madison County financial statements. We will report the following supplementary information to the reading procedures applied in a search for financial statement misstatements: (1) changes in accounting estimates and (2) changes in accounting policies. We will also report on the following supplementary information: (1) the financial statements and other financial information in accordance with GAAS, and (2) any other information that we believe is necessary to present a true and fair view of the financial statements.

1. Standards of professional conduct

In connection with our audit of the financial statements, we will be following other standards and consider whether material misstatements exist between the other information and the cash basis financial statements, or the other information otherwise appears to be materially misstated. If based on the work performed, we conclude that an unusual or material misstatement of the other information exists, we are required to disclose it in our report.

1. Management's Discussion and Analysis

The objective of our audit is to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to error or fraud. We also are required to report on certain matters that relate to the financial statements and are presented in the financial statements or in the notes to the financial statements. We will also report on the following supplementary information: (1) the financial statements and other financial information in accordance with GAAS, and (2) any other information that we believe is necessary to present a true and fair view of the financial statements. We will also report on the following supplementary information: (1) the financial statements and other financial information in accordance with GAAS, and (2) any other information that we believe is necessary to present a true and fair view of the financial statements.

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and other agreements, concerning those matters which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Kearney, RUDOL

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- Review of the Madison County's financial statements
- Review of the Madison County's internal control procedures
- Review of the Madison County's compliance with applicable laws, regulations, contracts, and grant agreements
- Review of the Madison County's compliance with applicable laws, regulations, contracts, and grant agreements
- Review of the Madison County's compliance with applicable laws, regulations, contracts, and grant agreements
- Review of the Madison County's compliance with applicable laws, regulations, contracts, and grant agreements
- Review of the Madison County's compliance with applicable laws, regulations, contracts, and grant agreements

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Madison County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Madison County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Madison County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Madison County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form of Madison County in conformity with the cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Your audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the cash basis of accounting; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and reaffirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Madison County

We will also assist in preparing the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form of Madison County in conformity with the cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and reaffirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

Madison County

We will also assist in preparing the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form of Madison County in conformity with the cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, related notes, the schedule of expenditures of federal awards, and the auditee portion of the data collection form services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Government Forms and Supplies: B010-4520V

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You agree to assume all management responsibilities for the financial statements, related notes, schedule of expenditures of federal awards, and the entire portion of the data collection form, and any other records services we provide. You will be required to acknowledge in the engagement representation letter our assistance with preparation of the financial statements, related notes, schedule of expenditures of federal awards, and the entire portion of the data collection form, and that you have reviewed and approved the financial statements, related notes, schedule of expenditures of federal awards, and the entire portion of the data collection form prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the necessary services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience, evaluate the adequacy and results of those services, and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Kohn & O'Grady, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Ohio Auditor of State or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kohn & O'Grady, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Ohio Auditor of State. If we are aware that a federal awarding agency, pass-through entity, or another in conducting an audit finding, we will contact the party(ies) requesting the audit finding for guidance prior to destroying the audit documentation.

Yare Weaver, CPA, Nicholas Christ, CPA, and Adam Lesch, CPA are the engagement partners and are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Kohn & O'Grady, Inc.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We will contact you to discuss a time to begin our audit and expect to issue our reports no later than June 30, 2022.



REPORT ON THE FINANCIAL STATEMENTS OF THE COUNTY

September 23, 2021

To the Officers and Board of Directors of the County of Madison, Ohio

We have reviewed the system of quality control for the accounting and auditing practice of Reed & Co., CPAs, P.C. (the firm) in effect for the year ended December 31, 2020. Our review was conducted in accordance with the standards for Peer Review and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (AICPA).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/peerreview. The summary also includes an explanation of how engagements identified as not performed in conformity with applicable professional standards, if any, are resolved by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material aspects. The firm is also responsible for resolving matters in conformity with applicable professional standards, when appropriate, and for resolving peer review matters in a system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Solutions and Considerations

Engagements related to certain included engagements performed under Government Auditing Standards including compliance audits under the Single Audit Act.

As a part of our peer review, we conducted reviews by registered entities as contemplated by the law, if applicable, in determining the nature and extent of our procedures.

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Our fee for these services will be \$30,000. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Also, additional audit costs may be incurred if we are required to perform "special" audit work. All additional costs will be discussed with you and approved by the Ohio Auditor of State. In addition, we are pleased to accept ACH payments directly for services rendered to make remittance of fees more efficient and simpler for our client base. To set that up with our office, please contact Jennifer Salyers at jsalyers@reedco.com.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the County Commissioners of Madison County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2021 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Madison County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Julian E. Grube, Inc.

Julian E. Grube, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Madison County.

Management signature: *Janet S. Hunter* Title: County Auditor Date: 3-24-22

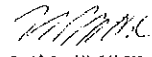
Governance signature: *[Signature]* Title: Commissioner Date: 3/27/22

Government Forms and Supplies E21104526V

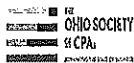
To the Owners of Julian & Grube, Inc.
and the Peer Review Committee
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Julian & Grube, Inc. in effect for the year ended November 30, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Julian & Grube, Inc. has received a peer review rating of pass.



Reed & Co. of Mayfield, PSC



October 29, 2021

Steven Julian
Julian & Grube, Inc.
333 County Line Rd W A
Westerville, OH 43082-6908

Dear Steven Julian:

It is my pleasure to notify you that on October 29, 2021, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is May 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Mark A. Welz

Mark Welz, CPA, Chair
OSCPA Peer Review Committee

(800) 686-2727

cc: A. Harris, Nicholas Chisek

Firm Number: 900010143492

Review Number: 582898

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

Mechanicsburg Sand & Gravel, Inc.

BID SHEET

Project
#122 STATE AND GRAVEL

The following STONE AND GRAVEL products shall be bid as F.O.B. our trucks and supplied in accordance with the ODOT 2016 Construction and Materials Specifications. NO BID BOND REQUIRED. Plant prices:

PROPOSAL

MADISON COUNTY
BOARD OF COMMISSIONERS

Hick Forest
Dr. Troy Davis
Oris Village

Letting - Tuesday, March 22, 2022 at 10:00 A.M.

Company MECHANICSBURG SAND AND GRAVEL, INC.

Schedule by 8:00 A.M. 03/22/22

Site 5734 STATE ROUTE 4

Post Office Box _____

City MECHANICSBURG Zip 43044

Telephone 937-834-2606

UNIT PRICE PER TON

PRODUCT SIZE	LIMESTONE	SAND & GRAVEL
#2	\$ _____	\$ 21.25/ton
#4	\$ _____	\$ 25.00/ton
#57	\$ _____	\$ 18.50/ton
#6	\$ _____	\$ N/A
#67	\$ _____	\$ 18.50/ton
#8	\$ _____	15.75/ton
#422 - A	\$ _____	
#9 - Modified	\$ _____	
#10 Screenings	\$ _____	\$ N/A
#304	\$ _____	\$ 16.50/ton
#411	\$ _____	\$ 16.50/ton
#617	\$ _____	\$ 16.50/ton
Type A Rip Rap	\$ _____	\$ N/A
Type B Rip Rap	\$ _____	\$ N/A
Type C Rip Rap	\$ _____	\$ N/A
Type D Rip Rap	\$ _____	\$ N/A

OTHER PRODUCTS

<u>CRUSHED CONCRETE</u>	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

*SEE SUPPLEMENTAL SPECIFICATIONS

Contract period shall begin on the effective date of the bid award and end on March 22, 2023.

Location of Plant: 5734 STATE ROUTE 4
MECHANICSBURG, OH 43044

Phone No. to Plant: 937-834-2606

Government Forms and Supplies E2164452RV

BID SHEET

The following STONE AND GRAVEL products shall be bid as F.O.B. our trucks and supplied in accordance with the ODOT 2016 Construction and Materials Specifications. NO BID BOND REQUIRED. Plant prices:

PRODUCT SIZE	UNIT PRICE PER TON	
	LIMESTONE	SAND & GRAVEL
#2	\$ _____	\$ 21.25/ton
#4	\$ _____	\$ 25.00/ton
#57	\$ _____	\$ 18.50/ton
#6	\$ _____	\$ N/A
#67	\$ _____	\$ 18.50/ton
#8 XXXXXX	\$ _____	15.75/ton
#422 - A	\$ _____	
#9 - Modified*	\$ _____	
#10 Screenings	\$ _____	\$ N/A
#304	\$ _____	\$ 16.50/ton
#411	\$ _____	\$ 16.50/ton
#617	\$ _____	\$ 16.50/ton
Type A Rip Rap	\$ _____	\$ N/A
Type B Rip Rap	\$ _____	\$ N/A
Type C Rip Rap	\$ _____	\$ N/A
Type D Rip Rap	\$ _____	\$ N/A

OTHER PRODUCTS

CRUSHED CONCRETE:	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

*SEE SUPPLEMENTAL SPECIFICATIONS

Contract period shall begin on the effective date of the bid award and end on March 22, 2023.

Location of Plant: 5734 STATE ROUTE 4
MECHANICSBURG, OH 43044

Phone No. to Plant: 937-834-2606

BID SHEET

The following STONE AND GRAVEL products shall be bid as F.O.B. our trucks and supplied in accordance with the ODOT 2016 Construction and Materials Specifications. NO BID BOND REQUIRED. Plant prices:

Project
MAINTENANCE
PROPOSAL
MADISON COUNTY
ROAD COMMISSIONERS
Mark Ford
Dr. Tracy Smith
Chris Weber

Meeting - Tuesday, March 22, 2022 at 10:00 AM
Company The Melvin Stone Co., LLC
Submittal by Sean Garrison
State _____
Estimate # 158
Size 011 to 45169
Telephone 937-584-2480

PRODUCT SIZE	UNIT PRICE PER TON	
	LIMESTONE	SAND & GRAVEL
#2	\$ 12.30	\$ _____
#4	\$ 13.40	\$ _____
#57	\$ 14.00	\$ _____
#6	\$ _____	\$ _____
#67	\$ 14.00	\$ _____
#8 - Modified	\$ 14.55	\$ _____
#422 - A	\$ 14.55	\$ _____
#9 - Modified	\$ 10.20	\$ _____
#10 Screenings	\$ 10.40	\$ _____
#304	\$ 12.05	\$ _____
#411	\$ 12.30	\$ _____
#617	\$ 12.30	\$ _____
Type A Rip Rap	\$ 24.65	\$ _____
Type B Rip Rap	\$ 24.65	\$ _____
Type C Rip Rap	\$ 21.35	\$ _____
Type D Rip Rap	\$ 19.15	\$ _____

OTHER PRODUCTS

CRUSHED CONCRETE		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

*SEE SUPPLEMENTAL SPECIFICATIONS
Contract period shall begin on the effective date of the bid award and end on March 22, 2023.

Location of Plant: Melvin - Wilmington
228 Melvin Rd
Wilmington, OH 45169
Phone No. to Plant: 937-584-2480

Government Forms and Supplies E210-4152XV

Melvin Stone

PROJECT

The Madison Stone and Gravel products shall be used for all road work projects in accordance with the Ohio 27th Construction and Related Specifications, 10/20/2019 REVISION, Part 04.

Project:

2022 STONE AND GRAVEL

PROPOSAL

MADISON COUNTY BOARD OF COMMISSIONERS

Mark Forrest
Dr. Tony Xenakis
Chris Wallace

Letting - Tuesday, March 22, 2022 at 10:00 A.M.

Company The Melvin Stone Co., LLC

Submitted by Ryan Carrison

Street _____

Post Office Box 158

State OH Zip 45169

Telephone 937-587-2481

UNIT PRICE PER YARD

PRODUCT SIZE	QUANTITY	UNIT PRICE PER YARD
R	\$ 12.50	
H	\$ 15.50	
R1	\$ 19.00	
R		
R1	\$ 19.00	
R1-10/20	\$ 19.55	
R12-A	\$ 19.55	
R1-10/20	\$ 20.20	
R1 Screenings	\$ 20.60	
R14	\$ 22.05	
R11	\$ 22.30	
R17	\$ 22.30	
Type A Rip Rap	\$ 24.65	
Type B Rip Rap	\$ 24.65	
Type C Rip Rap	\$ 24.65	
Type D Rip Rap	\$ 24.65	

OTHER PRODUCTS

QUANTITY	UNIT PRICE PER YARD
_____	_____
_____	_____
_____	_____
_____	_____

SEE SUPPLEMENTAL SPECIFICATIONS

Contract period shall begin on the date of award and end on March 22, 2022.

Location of Part Melvin - Wilmington
222 Melvin
Wilmington, OH 45369
Phone No. in Part 937-587-2481

National Lime and Stone

BID SHEET

Project
 2022 STONE AND GRAVEL
 PROPOSAL
 MADISON COUNTY
 BOARD OF COMMISSIONERS
 Met Forst
 Dr. Xenikis
 Chris Wilson

The following STONE AND GRAVEL products shall be bid as F.O.B. on trucks and accepted in accordance with the ODOT 2016 Construction and Materials Specifications. NO BID BOND REQUIRED. Post prices.

PRODUCT SIZE	UNIT PRICE PER TON	
	LIMESTONE	SAND & GRAVEL
#2	\$ 17.00	\$
#4	\$ 17.00	\$
#57	\$ 20.00	\$
#60	N/A	\$
#67	N/A	\$
#3 - No. 50"	N/A	\$
#12 - A	N/A	\$
#3 - No. 60"	N/A	\$
#10 Screenings	\$ 14.00	\$
#304	\$ 14.00	\$
#411	\$ 14.00	\$
#617	N/A	\$
Type A Rip Rap	\$ 33.00	\$
Type B Rip Rap	\$ 33.00	\$
Type C Rip Rap	\$ 33.00	\$
Type D Rip Rap	\$ 33.00	\$

Issued - Tuesday, March 22, 2022 at 10:59 AM

Company: National Lime & Stone

State: Scott Flores

Address: 2400 S. Section Line Rd

Phone: 537

City: OH 43085

Zip: 614 937 5867

OTHER PRODUCTS

CRUSHED CONCRETE		
3/4" recycled	\$ 10.00	\$
2" recycled	\$ 13.00	\$
	\$	\$

*SEE SUPPLEMENTAL SPECIFICATIONS

Contract period shall begin on the effective date of the bid award and end on March 22, 2023.

Location of Plant: 2400 S. Section Line Rd
 Delaware, OH 43085

Phone No. of Plant: 741 369 7657

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

Government Forms and Supplies E21 04-528V

Subject: Quarterly Retention Meeting

The quarterly Retention Meeting took place on March 29, 2022

Those Present

MADISON COUNTY COMMISSIONERS
Retention Meeting
March 29, 2022 - 10:00 a.m.

- 1. Nick Adkins
- 2. Chuck REED
- 3. Stacey McKenzie
- 4. Stacey McKenzie
- 5. John Hunter
- 6. Tom Van Lier
- 7. Chris Salazar
- 8. Rob Stouffer
- 9. _____
- 10. _____
- 11. _____
- 12. _____
- 13. _____
- 14. _____
- 15. _____
- 16. _____
- 17. _____
- 18. _____
- 19. _____
- 20. _____
- 21. _____
- 22. _____
- 23. _____

- Nick Adkins, Prosecutor, mentioned that there is more evidence that is being digitally used. Therefore they are using the companies for services to retrieve information on investigations.
- Jennifer Hunter, Auditor, has about a dozen boxes that can be transported to the Lafayette Street building for storage.
- Chuck Reed, Recorder, has requested a proposal for back scanning items. There is currently a legislative act waiting to be voted on. This vote is for records to be scanned from 1984. If passed then there will be a Records Meeting in April 2022 for how to proceed with this.
- Stacey McKenzie – Treasurer – nothing to update.

Subject: Abatement Agreement— Approved — Jefferson Industries

Mr. Forrest moved per the recommendation of David Kell, Madison County Economic Developer/Planner, to approve the continue the agreement with Jefferson Industries, as presented because they are in compliance.

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

Subject: Abatement Agreement — Approved — MH EBY

Mr. Forrest moved per the recommendation of David Kell, Madison County Economic Developer/Planner, to approve the continue the agreement with MH EBY, as presented because they are in compliance.

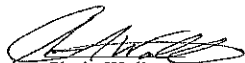
Following a second from Dr. Xenikis the result of the roll call was: Mr. Wallace, yes, Mr. Forrest, yes, and Dr. Xenikis, yes.

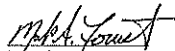
Subject: Agreement — Approved — Lafayette Street Real Estate

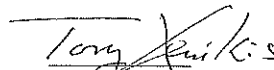
Mr. Forrest moved per the request of Rob Slane, County Administrator, to approve the Real estate agreement with HER to list the surplus property at the Lafayette St. building. Properties on the road frontage at Lafayette St. is to start those at \$350K and two interested parties at that price, and to the left is the strip by Allstate Exteriors, is \$200K and no desire to sell the property in the back. In addition, this is to authorize the County Administrator to sign real estate agreements

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

*Note — The Clerk of the Boards did not receive this agreement.


Chris Wallace


Mark Forrest


Dr. Tony Xenikis

ATTEST: Karen Wilson