

The Due Diligence

The Coshocton County Auditor's Newsletter
 Sandra Corder, County Auditor



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 "NEWSLETTER GROUP" to
 chrissycks@coshoctoncounty.net



**From the Desk of....
 Sandra Corder,
 Coshocton County Auditor**

The past several weeks have proven to be challenging ones for the auditor's office. We completed the six-year state mandated reappraisal of all county property. This project has been ongoing since late in 2007. The company whose bid was accepted for this project, Appraisal Research Corporation, hired several Coshocton citizens to complete this major task. Notices of new property values were mailed to all owners in August. New soil values were established by the Ohio Department of Taxation (Ohio Farm Bureau serves on one of their advisory committees). These increases were untimely, placed on our C.A.U.V. agricultural properties the same time as our six-year revaluation. In August, we partnered with the Coshocton Farm Bureau and held a public forum to discuss the new soil values for Coshocton County. Larry Gearhardt, Director of Local Affairs, Ohio Farm Bureau Federation, gave an excellent presentation regarding soil values and how they were established. Also in August, we held a week of informal hearings in our office. The auditor's staff did an outstanding job addressing the concerns of our property owners. All this information addressed market values only; no taxes were discussed. We will not have actual tax rates until after the November General Election. If anyone has questions about their new market values do not hesitate to contact our office.

--Sandra Corder, Coshocton County Auditor

Information regarding the reappraisal can be found at:
<http://www.coshoctoncounty.net/agency/auditor/2009County-WideReappraisal.php> or
http://www.coshoctoncounty.net/files/1250796723CAUV_Value_s_Increase.pdf or <http://www.yourhomeyourvalue.org>

Notes of Interest

- **Wes Tubbs** also had a son, Brian Tubbs, who graduated with the class of 2009 from CHS. This was omitted in the last newsletter. Brian is now attending Ohio State University.
- **Skyla Untied** is no longer an employee of our office due to budgetary constraints. She has applied for the nursing program at COTC.

Payroll Pointers by Christi Selders

Planning Your Retirement

Did you know that you could go to the Ohio Public Employees Retirement System website at www.opers.org and look at your retirement account? This website gives you an up-to-date look at your contributions and also gives you projected retirement dates and pension. You will also find a retirement calculator that can help you plan your retirement.

It is never too soon (or too late) to begin investing in your retirement future. If you don't think your pension and/or Social Security will be enough to cover your monthly expenses when you retire, the county offers three different tax-deferred, supplemental retirement plans. The three programs that we offer are the Ohio Public Employees Deferred Compensation Program (OPE), the County Commissioners' Association of Ohio Deferred Compensation Program (CCAO), and ING 457. You may stop by my office for an enrollment pack and more information on all of these Deferred Compensation programs.

Important Payroll Reminders

Due to budget cuts, the Auditor's office employees have Friday, November 27th and Thursday, December 24th off as furlough days. Department Heads can pick up payroll checks on Wednesday of those weeks after 3 P.M. Any checks not picked up by 4 P.M. will be available for pickup the following Monday. If you would like your check mailed either of those pay periods, please contact me at christiselders@coshoctoncounty.net or at extension 57455.

**Congratulations to Teresa Bradford!
Teresa retired on September 30, 2009
from Soil & Water with 27 years of
service.**

July - Sept County Anniversaries

Over 20 consecutive years

Robert Euton	31 years
Pamela Acord	31 years
Holly Rine	30 years
Cindy Wright	29 years
Terry Miller	29 years
Michael Carroll	28 years
Teresa Bradford	27 years
William Kobel	27 years
Anne Randles	26 years
Susan Metz	25 years
Beatrice Jonard	25 years
Scott Matchett	22 years
James Walsh	22 years
Willa Hamersley	22 years
Beverly Albertson	21 years
Gwendolyn Wells	21 years
Tina Smith	20 years
Franc Carpenter	20 years
Elizabeth Hartsock	20 years

COUNTY PAYROLL STATISTICS September 2009

Number of Employees	514
Average Payroll	\$557,398.82
Largest Department	- Hopewell
Male Employees	224
Female Employees	290

Upcoming Dates & Deadlines

- Oct 1 – All Resolutions Accepting Rates due in Auditor's Office
- Oct 2 – County pay run (due to Christi 9/28)
- Oct 12 – COLUMBUS DAY – Offices closed
- Oct 14 – County bill run (vouchers due 10/6)
- Oct 16 – County pay run (due to Christi 10/12)
- Deed Cut off for 2009 tax year for Abstract
- Oct 28 – County bill run (vouchers due 10/20)
- Oct 30 – County pay run (due to Christi 10/26)
- Nov 3 – ELECTION DAY! - Get out & Vote!
- Nov 10 – County bill run (vouchers due 11/3)
- Nov 13 – County pay run (due to Christi 11/9)
- Nov 17-19 Auditor's Winter Conf
- Nov 26 – THANKSGIVING – Offices Closed
- Nov 27 – Annex Offices Closed – Furlough Day
- Dec 1 – 2010 Dog & Kennel Tag sales begin
- Dec 9 – County bill run (vouchers due 12/1)
- Dec 11 – County pay run (due to Christi 12/1)
- Dec 23 – County bill run (vouchers due 12/15)
- Dec 24 – Annex offices Closed – Furlough Day
- Dec 25 – CHRISTMAS DAY – offices closed
- Dec 31 – All new 2009 purchase orders and blanket & unused credit backs due to Auditor by 2 p.m.

County Auditor to Receive Continuing Education Award

Coshocton County Auditor Sandra K. Corder is a recipient of the "Distinguished County Auditor" award, presented by the County Auditors' Association of Ohio (CAAO). The award recognizes County Auditors who have completed 100 or more hours of continuing education during their term of office. Ms. Corder will be recognized and will receive the award from CAAO President Doug Green, Brown County Auditor, during the CAAO Winter Conference on November 18th. In recognizing this achievement, the CAAO notes that when you consider the time commitments on County Auditors in general, it is truly an accomplishment for a County Auditor to have over 100 hours of credit.

Ohio Revised Code Section 319.04 requires County Auditors to complete at least 24 hours of continuing education during their term of office. Ms. Corder obtained her training in topics such as Standards of Mass Real Property Appraisal, Governmental Accounting, Certified Public Records Training, and two mandatory classes in ethics and substance abuse.

"DUE DILIGENCE" Newsletter Space Is Open to All County Offices or Local Subdivisions

Have some good news? Want to share something about your office? Want to get the word out on something? This is just to remind you that any office or local government official or employee may submit items to be included in this newsletter. Please email articles to chrissycks@coshoctoncounty.net

AUDS & ENDS

- WELCOME Americorp Positive Balance and its staff to the Courthouse Annex 2nd Floor! Catherine Howard, Tina Inscore, Deborah Howell and Leslie Liedtke are administering the program sponsored by United Way and the Jobs & Family Services, Auditor, Treasurer and Board of Commissioners of Coshocton County. They promote financial awareness and stability and confidential individual help by coordinating available community services concerning budgets, credit planning, and managing debt and spending. They are a resource for those in the early stages of financial problems, putting them in danger of foreclosure. Call 740-295-3599.
- NOVEMBER 3 is ELECTION DAY! Take the time to get out – it's your right and privilege! Can't get out? Vote Absentee! A lot of people fought for our right to have a voice in government. The last day to register to vote in the November 2009 election is October 5, 2009. Call 740-622-1117
- Second ½ Real Estate collection has been settled. If you rely on levy money, check your Amended Certificates to see if they need adjusted before the end of the year. Delinquent bills will be sent out soon.

FROM OUR READERS...

Sandra,

We received our final amounts for the 2009 real estate taxes yesterday and were very pleased to see that we received what we had budgeted.

I just wanted to let you know how much I appreciate Chris Sycks' guidance on setting our budget projections. She was within tenths of a percent in her projection of our real estate tax amount.

Being new to this, I appreciated Chris's help last year in forecasting our tax revenues for 2009. Thanks to her knowledge of how things were going in the County and excellent prediction, EMS received what we budgeted. Had it not been for her help, I could have been trying to figure how to reduce our budget by over \$60,000 today instead of knowing that our budget is good for the balance of this year.

Everyone in your office has been wonderful toward us, and I just wanted to thank you and your staff again for all your help.

Todd Shroyer
Assistant Director
Coshocton County Emergency Medical Service
Mission: "To Provide Immediate Care For A Life"
Vision: "To Be The Leaders For Prehospital Care Excellence In Ohio"

Subject: Introducing the County Auditor's Newsletter

What a great idea. You sure Sandra is a Democrat? This newsletter is just too practical☺

John Kehn
 ODNR Service Forester** - Coshocton, Holmes, Tuscarawas, and Wayne Counties

**Mr. Kehn has since accepted another position with ODNR and they are currently searching for a new Forester for our district.

PROBATE/JUVENILE COURT NEWS

Submitted by Doug Schonauer, Court Administrator

New Laptops Serve Public and Reduce Costs

The Coshocton County Juvenile Court recently installed three laptop computers equipped with cameras in the Main Courtroom for the purpose of conducting Juvenile Detention Hearings. The Muskingum County Juvenile Detention Center purchased license agreements for the outlying counties that use the facility as a means of saving money by limiting the number of transports necessary when a child is detained. Since law requires a hearing within 24 hours of detainment, a hearing may now be held via computer meeting with live video and audio on a protected site. The juvenile and parent or attorney may still carry on a private chat conversation using the meeting chat feature.

The Coshocton Juvenile Court hopes to reduce the burden of transportation to the local Sheriff's Department and should realize savings which will easily offset the cost of computerization in a very short period of time. Children that are released from custody during their hearing will be released to their parents, who will assume transportation responsibilities with a discharge paper that authorizes them to pick up their child at the Detention Facility located on East Pike in Zanesville.

Local Probate Rules Available Online

Judge David W. Burns and his staff are pleased to announce that Local Probate Rules were adopted and placed into effect on July 1, 2009 and are available on the Court website. The Court worked with a committee from the Coshocton County Bar Association and will continue to update the rules annually with input from the committee. Juvenile Rules are currently under consideration and once a final draft is complete, they will also be reviewed with the County Bar Association before final adoption. The direct link to the COSHOCTON COUNTY RULES OF PRACTICE AND PROCEDURE OF THE COURT OF COMMON PLEAS PROBATE AND JUVENILE DIVISION is:

<http://www.coshoctoncounty.net/files/1246973490Coshocton%20County%20Probate%20Court%20Rules.pdf>

NEW COURTROOM ARTWORK PRESENTED

On July 29, 2009 Retired Probate and Juvenile Court Judge C. Fenning Pierce was honored with a portrait presentation by the Coshocton County Bar Association at the Probate-Juvenile Court. Members of the Association were present along with Judge David W. Burns and staff. The portrait will be hung in the main courtroom honoring Pierce for his 28 years of service. Pierce remains busy traveling, fishing, and visiting with family and grandchildren.

COSHOCTON COUNTY 2008 **FINANCIAL AUDIT**

Balestra, Harr and Scherer (BHS) held their Audit Exit meeting on September 16 during the Commissioner's regular meeting.

Coshocton County received an "Unqualified Opinion" on both the Financial Statement and Major Program's Compliance. This is the best audit a county can receive. We had one non-compliance finding and three items in the Management Letter. The audit may be viewed in the County Auditor's office or on their website.

BHS also made a point to relay to the commissioners that working with Coshocton County employees is always pleasant, and they are quick and thorough in their responses to the audit firm's requests. Congratulations to all the county employees who did such a good job and managed the county resources properly.

OFFICE GOSSIP

- Only say something about a person if you would say it to the person's face.
- Nobody is perfect. Co-workers will make mistakes. Even you.
- How you speak of others is a direct reflection of the kind of person you are.
- Gossip is never harmless; it may harm a co-worker's professional reputation.
- If you have a concern or issue about another person in the workplace, report it to a supervisor.
- Complain or criticize only to someone who can do something about it.
- If someone approaches you with a complaint or criticism, refer them to an appropriate staff member that can assist.
- When sharing with a supervisor, make it constructive – be specific, state facts, don't blame, address the issue and not the person.

Selling Our Community Workshop

Sandy Corder & Chris Sycks attended this workshop sponsored by the Port Authority.

Below is an important portion of all the information shared during the workshop:

With the Internet, people from all over the world can be exploring our community and its assets for possible development. They may narrow down their choices from a multitude of sites to just a few while sitting at their laptop. Businesses may be viewing our community as a prospective development site at any time – unbeknownst to us. When we are visited, consultants are looking for a reason to eliminate us, not to keep us on the list – **overcoming** obstacles and **selling** assets is critical. Focus on why this is a community that is good for business and always promote points of distinction:

- Easy access to rail
- Human infrastructure/workforce
- Huge water supply
- Proximity to major markets
- Quick access to interstate system
- Lower property taxes
- Coshocton Campus/workforce education

If you are a 'face person' to visitors, do away with the negative talk about our community and focus on what we have to offer. You never know, you *may* just be talking to our next biggest employer!

Explore what Port Authority is doing at

<http://www.coshoctoncounty.net/agency/cpa>

Nobody's Friend

From the Union County Chamber of Commerce Newsletter, 7/02

My name is Gossip. I have no respect for justice. I maim without killing. I break hearts and ruin lives. I am cunning and malicious and gather strength with age.

The more I am quoted, the more I am believed. My victims are helpless. They cannot protect themselves against me, because I have no name and no face.

To track me down is impossible. The harder you try, the more elusive I become.

Once I tarnish a reputation, it is never the same. I topple governments and wreck marriages. I ruin careers and cause sleepless nights, heartaches and indigestion.

I make innocent people cry in their pillows. Even my name hisses. I am called Gossip. I make headlines and heartaches.

Before you repeat a story, ask yourself, "Is it true? Is it fair? Is it necessary?"

If not, DON'T REPEAT IT!

The Learning Page

HOPEWELL HABILITATION CENTER

Submitted by Diane Williams, Habilitation Manager, Coshocot County Board of Developmental Disabilities (CCBDD)

The Mission of the Hopewell Habilitation Center is to make every day an opportunity for learning and for partnership with and contribution to the community. Supported by taxpayer dollars, individuals at Hopewell are involved in volunteering activities and fund raising projects as their way of contributing to the community. Individuals volunteer at fifteen sites in Coshocot. They have also raised and given away over \$4500 to local, state, national, and international agencies.

Hopewell is not just a part of the community: Hopewell contributes to the community.

Famous Quote

"If you have a choice between being a successful person or one who adds value, be the one who adds value."

~Albert Einstein



CONTACT INFORMATION

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GENERAL WEBSITE:

www.coshocotcounty.net/agency/auditor

REAL ESTATE SEARCH WEBSITE:

www.coshcoauditor.org

CAAO INTERNAL CONTROLS MANUAL

Part 2 of a 4-Part Series

This series will share excerpts of the CAAO's Internal Controls Manual. It is highly recommended that you implement some or all of the procedures. If you don't want to wait for the series, the entire manual can be viewed at http://www.cao.org/files/IAC_Manual.pdf

What are the elements of internal accounting control?

Internal accounting control has three basic elements: Control Environment, Accounting System, and Control Policies and procedures.

1. Control environment: Management sets the tone by emphasizing the importance of internal controls. Specific responsibilities are clearly assigned to individual employees, and they understand the importance of adhering to internal controls. Operations are monitored and employees are held accountable. Variances between actual performance and anticipated results are investigated.

2. Accounting system: The information for all financial transactions and events is collected and the data is properly classified according to the chart of accounts. The data is recorded in the appropriate record and in the proper time period. The assets and liabilities recorded actually exist, the reported transactions really occurred, and they relate to the rights and obligations of the agency.

3. Control policies and procedures: Accounting records and documentation are properly designed and maintained. Incompatible duties are segregated and all transactions are properly authorized. Access to both records and assets is controlled. Accounting data are periodically compared with the underlying items they represent.

ASSESSING RISK IN YOUR AGENCY: The objective of a risk assessment is to attain a reasonable level of assurance that the agency's financial and compliance goals will be achieved. Risk should be assessed for the agency as a whole, and at the activity or process level.

What is your agency's risk overall?

Consider whether various external and internal risk factors have affected your agency in the past twelve months. Examples of risk factors include:

- Changes in laws and regulations
- Significant decentralization of activities
- New requirements, new procedures, new technology
- Increased volume of transactions; severity of time constraints
- Turnover at the top level of management
- Staff inexperience; vacant positions
- Lack of supervision or oversight; decentralized activities
- Holding significant amounts of cash or other assets

For each identified risk, estimate the potential impact (high, medium, or low) of such an event. Consider both quantitative and qualitative costs. Quantitative costs include the cost of property, equipment or inventory; cash dollar loss; damage and repair costs; cost of defending a lawsuit. Qualitative costs may include violation of laws, loss of public trust, increased legislation. Then, rank the risks to identify those that should be addressed first. (See the risk assessment tools online, pages 9 & 10)

How is risk assessed at the activity or process level?

First, identify the activities or processes within your agency. In the manual, they concentrate on three major transaction cycles: receipts, payments and payroll. Next, identify the objectives of the transaction cycle. Then, determine the risk that the objectives will not be achieved. Three types of risk assessment tools are provided in this manual: a risk assessment questionnaire, a segregation of duties chart, and a general internal controls questionnaire. These tools can be accessed and downloaded at the link provided above. Risk can be mitigated by implementing internal accounting controls.