

The Due Diligence

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



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THIS ISSUE EDITED BY:

Chris Sycks

CONTRIBUTORS:

Sandy Corder, Michelle Darner,
Doug Schonauer, Christi Selders,
Cheryl Smalles, Chris Sycks, &
Jeff Wherley

PROOFREADER:

Deana Tumblin

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From the Desk of.... Sandra Corder, Coshocton County Auditor Government As a Business?

We've all heard the sound bite "Government should operate like a business." Earlier this year I explored this opinion hoping to discover the true meaning, and if it was possible, how county government could effectively operate like a business.

Whenever I hear that phrase, it is often as a criticism of government. "Government as a business" is an argument that is a bit of a cliché. You ask anyone, and they will have an opinion on this subject. But if government could be run like a business, then the motivation would be a profit, wouldn't it? Without an obvious profit motive by which offices can realize a benefit by operating efficiently, then the primary motivating factor for ingenuity in government must be the elected official and their employees' **sense of duty**. After all, everything is relative to the abilities of the person in charge of spending the money in a business or government.

If an elected official and staff are properly performing their duties, then they are already operating their office "like a business." The "profits" they ascertain are in their ability to provide the necessary public service within the budget they've been appropriated and to keep the costs down for our citizens.

The services, infrastructure, and protection our local government provides are primarily about the quality *(continued on Page 2)*

Notes of Interest

- **Janette Donaker** and her family received several prizes for their horses at the 2009 Coshocton County Fair. They had a Grand Champion and 2nd place Gelding, 2nd place in Ladies Cart, 3rd place in Men's Cart, 3rd place in Hitch Wagon, and Kellyn received 1st in Draft Under Saddle.
- **Christi Selders'** three children all entered goats in the fair. Jade received 7th in her Goat Class and 8th in Showmanship, Kayla received 8th in her Goat Class and 7th in Showmanship, and Devyn received 9th in his Goat Class (he didn't participate in Showmanship).
- **Chris Sycks** entered several things in the Art Hall and received 1st place for a pair of antique Salt & Pepper Shakers and 2nd place for an antique Glass Candelabra.

Payroll Pointers by Christi Selders

Changes Coming for Law Enforcement Officials in 2010...

These following changes will take effect the first pay in 2010.

- PERS retirement contribution for Law Enforcement Officials will increase from 10.1% to 11.1% with the matching increasing from 17.63% to 17.87%.
- Union Dues for FOP will increase by \$.33 per pay.

Oct – Dec County Anniversaries

Over 20 consecutive years

David Selders	28 years
Donald Stroup	26 years
Barb Babcock	22 years
Karen Gross	20 years

Did You Know??

The county offers the following volunteer payroll deductions.

- American Family Life Assurance Co (AFLAC)
- Credit Union
- Deferred Compensations
- Grange Insurance
- School Income Tax
- United Way Donations

If you would like to sign up for any of these deductions, feel free to contact Christi Selders.

2009 Year End Figures

Total Gross Payroll	\$14,526,371.95
Total General Fund Payroll	\$ 4,153,290.35
Total Number of Employees Paid	632
Total Employees' Share of Retirement	\$ 1,335,783.69
Total Medicare Paid (Both Employee and Employer Matching)	\$ 369,035.58

Year End Pointers

When you're getting your 2009 tax return prepared, please be thinking about changes that may need to be made for 2010. Some changes could include your address, marital status, withholding exemptions, city taxes, and your school district.

COUNTY PAYROLL STATISTICS December 2009

Number of Employees	470
Average Payroll	\$550,181.81
Largest Department	-
Coshocton Co. Board of DD	
Male Employees	200
Female Employees	270

From the Desk of...(Continued) of life our citizens have come to aspire to and are provided at a cost. For example, the 911 levy increases our real estate taxes, but we are three numbers away from life saving assistance 24/7. The County Recorder charges a fee for recording documents, but those documents are some of our most valued papers and will be preserved for generations. Today, our county leaders are working on broadband expansion and environmental issues that affect us all.

These are just a few examples; there are dozens more that impact our lives every day. Your county elected officials, managers, and staff have an extensive amount of responsibility on their shoulders, and the success or failure of managing this government stares them in the face every day. Do we endeavor to run "government like a business?" You betcha' we do! **Our citizens' quality of life; there is your profit.**

~~Sandra Corder, Coshocton County Auditor

Upcoming Dates & Deadlines

- Jan 1 - NEW YEAR'S DAY - Offices Closed
- Jan 4 - All Certificates of the Total Amount From All Sources Available for Expenditures and Balances due in Auditor's Office (on or about 1/1)
-CAUV Application period begins
-Board of Revision form filing period begins
- Jan 8 - County pay run (due to Christi 1/4)
- Jan 11 - County fixed assets due to Auditor
- Jan 13 - County bill run (vouchers due 1/5)
- Jan 18 - MARTIN LUTHER KING DAY- Offices closed
- Jan 22 - County pay run (due 1/15)
- Jan 27 - County bill run (due 1/19)
- Jan 31 - Dog Tag Sales end
- Feb 5 - County pay run (due 2/1)
- Feb 10 - County bill run (due 2/2)
- Feb 15 - PRESIDENT'S DAY- Offices closed
- Feb 19 - County pay run (due 2/12)
- Feb 24 - County bill run (due 2/16)
- Mar 1 - Last day to file CAUV Applications and renewals
-Annual Financial report for Cash Basis Agency Funds for 12/31/09 due
- Mar 5 - County pay run (due 3/1)
- Mar 10 - County bill run (due 3/2)
- Mar 19 -County pay run (due 3/15)
- Mar 24 - County bill run (due 3/16)
- Mar 31 - Board of Revision filing Deadline

Staff Has More Than 162 Years Experience



(Pictured l-r: ROW 1: Don Andrews, Wesley Tubbs, Ron Larr, ROW 2: Jinni Bowman, Janette Donaker, Sandy Darr, Chris Sycks. ROW 3: Christi Selders, Cheryl Smailes, Danna Callahan, Tammy Cheney)

Not including Auditor Sandy Corder's years of service in the Auditor's and Recorder's offices, the staff in the Coshocton County Auditor's Office has more than 162 years of experience in county service! Coshocton County has a terrific asset and a great resource in our Public Servants!

AUDS & ENDS

- As part of the ARRA Stimulus auditing process, Auditor of State Mary Taylor is requiring all Ohio recipients of Stimulus monies to report receipts and expenditures on her "Stimulus Tracker" website. This responsibility falls upon the County Auditor's Office for any monies received by County offices. Chief Deputy Auditor, Chris Sycks, has been updating the site in order to assure that Coshocton County is complying with the requirements. The public can view summaries of what has been posted for any Ohio county at the AOS website: <http://www.auditor.state.oh.us/Recovery/default.htm>
- Our Real Estate Website (www.coshcoauditor.org) hit the printed page! In the book "Sworn to Silence" by Linda Castillo (© 2009 Minotaur Books), page 240 contains the following text:

"...After hanging up, I go to the Coshocton County Auditor Web site. I stumble through a few pages before finding what I'm looking for. The site offers public access to tax records for real estate sales and transfers. I click on the link and go to the Advanced Search. "Bingo," I whisper and enter the dates I'm looking for.

Unfortunately, the database only goes back ten years. I click on the "Contact" button and request a listing of sales for the county between January 1 1993 and December 31, 1995."

The fictional book is a murder mystery about a serial killer in the Ohio Amish country and is available at the Coshocton County Public Library. (Submitted by Cheryl Smailes)

*Spotlight on...***The Treasurer's Office**

County Treasurers, who are elected to four year terms, serve as the county banker, county investment manager, tax collector, and safe-keeper of all taxes and investor of local funds. Coshocton County Treasurer, Michelle Darner is currently serving in her 8th term. She works alongside her staff, Deputy Treasurer Barb Karr, Debbie Addy and Breanne Mathews, to fulfill her duties. The responsibilities of the County Treasurer's include:

- Collection of local taxes, particularly the real property. Collection also of taxes on personal property, manufactured homes, estates, lodging and special assessments.
- Safe-keeper of taxes collected in tax districts for the schools, the city, all the townships, villages and special levies.
- Chief County Investment Officer who oversees the county's portfolio.
- Preparation of daily and monthly statements of deposits into the County Treasury.
- Member of the County Board of Revisions overseeing complaints of property owners who feel their property taxes are too high.
- Member of the County Budget Commission taking an active role in approving the level of spending for the cities, townships and schools.

NEWS FROM OTHER OFFICES**Speaker Available for Groups**

Submitted by Jeff Wherley

Recycling and Litter Prevention Program Manager and Education Specialist Jeff Wherley has many duties with his job, but one of the ones he truly enjoys is speaking to groups about waste reduction and recycling.

He has addressed groups from senior citizens to preschoolers.



Wherley says he has to keep reminding himself that while being green is part of his job, not everyone is at the vanguard of recycling. "Sometimes I have to step back and see the forest for the trees," he said. "It's always a bit of a pleasant surprise when I realize that something I'm taking for granted is a bit of knowledge which someone wasn't aware of and is glad to know."

If you would like to schedule a presentation for your group, please contact Jeff Wherley at 824-5533.

Alternatives to Jail Program

Submitted by Doug Schonauer

On November 16, 2009, the Coshocton County Juvenile Court and the Child Support Enforcement Agency began using "Alternatives to Jail" as an approach for adult obligors in Show Cause and Contempt hearings on non-support cases. The innovative approach is one that allows those behind on child support payments to contribute services to county agencies and community businesses while learning job and social skills in lieu of spending time in jail.

Judge David W. Burns has seen that the Court was often sentencing folks to jail, costing taxpayers more than the arrearage that brought these obligors into court. Programs in addition to Community Service include Job & Family Services' "Job Club", Nurturing Parenting Programs, Mother as Gateway, GED programming, and the Coshocton Fathers Program.

Presently, 11 non-profit agencies and 2 private businesses have agreed to allow the obligors to complete community service, which is usually combined with one of the competencies listed above. The program goal is to increase skills and contribute services to the community rather than costing the taxpayers additional dollars.

Food Pantry Fundraiser a Success

Sandy Corder and her staff organized a fundraiser for local food pantries this year instead of an office gift exchange. Employees brought in a covered dish dinner to be offered to anyone who wanted to partake. In exchange for a delicious meal with dessert, diners were asked for a non-perishable food item or cash donation.

Three good-sized boxes and several bags of food items as well as \$150 in cash was gathered. The food was delivered to Salvation Army and the cash was split so that New Life Ministries and God's Eternal Love Food Pantry each received \$75.

Thank you to all those who provided the dinner and those who came and enjoyed the good food. It is a good thing to share with those less fortunate than ourselves.

“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.

The Due Diligence is issued on a quarterly basis. If you have articles or items submitted by the middle of the last month of any given quarter, it should be able to be included in that current issue. Please email articles and/or photos to chrissycks@coshoctoncounty.net

WHAT GIVES A MAN OR WOMAN THE RIGHT TO LEAD?

Excerpt from: *The Right to Lead*

Submitted by Michelle Darner

It certainly isn't gained by election or appointment. Having position, title, rank, or degrees doesn't qualify anyone to lead other people. And the ability doesn't come automatically from age or experience, either. No, it would be accurate to say that no one can be given the right to lead. The right to lead can only be earned and that takes time.

The key to becoming an effective leader is not to focus on making other people follow, but on making yourself the kind of person they want to follow. You must become someone others can trust to take them where they want to go. As you prepare yourself to become a better leader, use the following guidelines to help you grow:

~Let go of your ego. The truly great leaders are not in leadership for personal gain. They lead in order to serve other people. Perhaps that is why Lawrence D. Bell remarked, "Show me a man who cannot bother to do little things, and I'll show you a man who cannot be trusted to do big things."

~Become a good follower first. Rare is the effective leader who didn't learn to become a good follower first. That is why a leadership institution such as the United States Military Academy teaches its officers to become effective followers first - and why West Point has produced more leaders than the Harvard Business School.

~Build positive relationships. Leadership is influence, nothing more, nothing less. That means it is by nature relational. Today's generation of leaders seem particularly aware of this because title and position mean so little to them. They know intuitively that people go along with people they get along with.

~Work with excellence. No one respects and follows mediocrity. Leaders who earn the right to lead give their all to what they do. They bring into play not only their skills and talents, but also great passion and hard work. They perform on the highest level of which they are capable.

~Rely on discipline, not emotion. Leadership is often easy during the good times. It's when everything seems to be against you - when you're out of energy, and you don't want to lead - that you earn your place as a leader. During every season of life, leaders face crucial moments when they must choose between gearing up or giving up. To make it through those times, rely on the rock of discipline, not the shifting sand of emotion.

~Make adding value your goal. When you look at the leaders whose names are revered long after they have finished leading, you find that they were men and women who helped people to live better lives and reach their potential. That is the highest calling of leadership - and its highest value.

~Give your power away. One of the ironies of leadership is that you become a better leader by sharing whatever power you have, not by saving it all for yourself. You're meant to be a river, not a reservoir. If you use your power to empower others, your leadership will extend far beyond your grasp.

In *The Right to Lead*, you will hear from and read about people who have done these same things and earned the right to lead others. Leadership isn't learned or earned in a moment.

~John Maxwell

The Learning Page

CAAO INTERNAL CONTROLS MANUAL

Part 3 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. The entire manual can be viewed at http://www.caa.org/files/IAC_Manual.pdf

TYPES OF INTERNAL ACCOUNTING CONTROLS:

Control Environment encompasses the workplace. It includes things like the tone of the office and the level of training provided.

Monitoring Controls generally involve supervisory staff and are more of a periodic review of transactions or balances.

Application Controls exist for each and every transaction of a given type, like daily balancing of cash or verifying that proper documentation is presented.

Computer Controls deal with access through passwords and authorizations.

Controls can be designed to address various levels of the agency. Identify where control weaknesses exist by performing a risk assessment* and then develop compensating controls. For example, if there is not sufficient staff to have adequate segregation of duties, a control could be designed (such as requiring someone to review and initial transactions) so as to minimize the underlying risks of theft and errors.

INTERNAL ACCOUNTING CONTROLS:

Written policies & procedures: These serve as a reference for staff members and provide the basis for knowledge, compliance and accountability. **Policies** explain the rule (an employee handbook). **Procedures** describe the sequential steps involved in accomplishing the task (direction for paying an invoice). Assign each step to one or more individuals to promote accountability. The inclusion of references to the applicable ORC, IRS Code or other regulations provides background information.

Accountability: Personal accountability is established through **written job descriptions**. Everyone should understand their responsibilities and be held accountable for their performance. Authority for decision making should be clear at all levels. Work assigned to staff members should be subject to **supervisory review and approval** and necessary **training and oversight** should be provided. This will minimize errors, waste, inefficiency, and fraud, and ensure compliance with policies and statutes.

Segregation of duties: Responsibilities should be divided among employees so that no single person will have the ability to both initiate and approve financial transactions. Adequate segregation assures easier detection of errors or fraud. These three types of functions are mutually incompatible: **authorization, custody** and **recording**. Ideally, no single person should be able to 1) **authorize** a transaction, 2) **have control** of the assets (cash, inventory, checks) and 3) **record** the transaction in the accounting records.

Execution of transactions: Transactions should be initiated and executed only in accordance with management's directives. **Advance approval** should be required. Management loses its ability to control transactions and prevent problems when asked to approve something that has already happened. **Written authorization** provides an audit trail. However, "rubber stamping" documents circumvents this control. Approvers should review documentation and ask appropriate questions before signing. Transactions should be supported by **original documentation** (not copies or altered originals). Use **sequentially numbered documents** to ensure all items are presented and recorded.

Recording of transactions and events: Transactions should be **accurately** recorded in a **timely** manner and **proper place**. When an error occurs, do not delete the underlying transaction. Instead, establish a clear audit trail for reversing or correcting the error, including a documented reason for the correction.

*The Risk Assessment questionnaire can be found beginning on page 9 of the Internal Controls Manual located at: http://www.caa.org/files/IAC_Manual.pdf

Routine Purchase Orders

Ohio Revised Code requires that purchase orders be opened and monies encumbered at the time the goods or services are ordered. There are several things you can do to simplify your encumbrances and avoid Then and Now Certificates.

- A blanket purchase order can be opened for each account as a catchall for orders placed without purchase orders.
- A policy can be set up that staff cannot order anything without a purchase order number.
- Purchase orders can be created for regular expenses in the amount expected for that entire year as soon as current year budgets are available.

Contact the Auditor's Office for directions or other tips.

Famous Quote

"We make a living by what we get, but we make a life by what we give." ~ Winston Churchill



CONTACT INFORMATION

SANDRA CORDER

Coshocton County Auditor
 Courthouse Annex
 349 Main Street
 Coshocton, OH 43812
 (740) 622-1243

GENERAL WEBSITE:

www.coshocounty.net/agency/auditor

REAL ESTATE SEARCH WEBSITE:

www.coshcoauditor.org