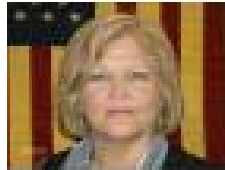


The Due Diligence

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



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CONTACT INFORMATION

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GENERAL WEBSITE:

www.coshoctoncounty.net/agency/auditor

REAL ESTATE SEARCH WEBSITE:

www.coshcoauditor.org

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PROOFREADER: Tammy Cheney

From the Desk of....

Guest Contributor, Jinni Bowman, Coshocton County Auditor's Office

Jinni has been an employee in the real estate department since March 2008. She has taken on Sandy Corder's CAUV auditing project and has done a very thorough job. She performed her duties in a firm but fair manner, taking time with each taxpayer to explain why the audit is being done and what they have to do to qualify their farm.

A 2010 comprehensive audit was conducted on 3000 plus Current Agricultural Use Valuation (CAUV) renewal applications and 149 initial applications. CAUV is a tax reduction program designed to grant tax relief to land devoted to commercial farming. This audit resulted in the denial of 58 applications. Recoupment equivalent to the last three years tax savings is collected from landowners who no longer meet the qualifications.

Of the 58 denied applications, 48 are renewals and are subject to recoupment in the amount of \$74,053.17. Recoupment charges will be billed in halves on the 2010 tax bills, payable in 2011. Applications placed on the idle list total 162. Property may be idle for one year and remain in the program, but applicants are required to show proof of commercial farming the following year. Failure to do so will result in removal from the program.

We will continue to strive to do our best to insure fair and equitable taxation processes in Coshocton County through future periodic audits.

~Jinni Bowman

Notes of Interest

- The Auditor's Summer Conference was in Newark, Ohio, this year, so our staff took advantage of the educational opportunity. **Sandy, Cheryl, Chris, Christi, Danna, Janette, and Jinni** all attended one or more sessions.
- **Jinni Bowman** won the Annex's Biggest Loser Contest kitty of \$102 with the highest percentage of weight loss. Eight employees participated.

**** Important Levy Filing Date Change ****

House Bill 48 changed the filing date for the November Election to AUGUST 4. All paperwork must be in to the Board of Elections by 4 p.m. on August 4th in order to appear on the November Ballot. Call the Elections Board at 622-1117 for more information.

April - June County Anniversaries

Over 20 consecutive years

Jerry Martin	32 years
Terri Tennant	31 years
Clyde Fraelich	31 years
Michelle Darner	31 years
Pamela Addy	29 years
Edward Howell	29 years
Samuel Maple	28 years
Reta Chapman	25 years
Michael Housholder	24 years
Marjorie Braniger	24 years
Robert Wilson	23 years
Randy Wilson	22 years
Mona Eick	22 years
John McKee	22 years
Carol Rose	21 years
Judith Wilson	21 years
Timothy Bethel	20 years
Mary Beck	20 years

COUNTY PAYROLL STATISTICS

June 2010

Number of Employees	525
Average Payroll	\$556,499.73
Largest Department	-Coshocton Co. Board of DD
Male Employees	225
Female Employees	300

Famous Quote

*Do all the good you can
By all the means you can
In all the ways you can
In all the places you can
To all the people you can
As long as ever you can
~John Wesley*



Payroll Pointers by Christi Selders

OPERS Recommends Changes To Pension Benefit Plan

Ohio Public Employees Retirement System is considering changes to benefits due to the following reasons:

- Retirees are living longer in retirement and benefits need to be adjusted to recognize that,
- Growing taxpayer concern over the discrepancy between private-sector retirement benefits and public pension plans,
- Encourage member engagement in their retirement planning, and
- Recovery from the economic downturn.

The recommended benefit changes will affect the following areas:

- Age and Service (Under the current plan 30 years of service at any age would be increased to 32 years with a minimum age 55. Also currently you can retire at age 65 with 5 years of service and the proposed plan would increase that to age 67.) *
- Benefit Formula (Under the current plan the formula is 2.2% x Final Average Salary for the first 30 years of service and then 2.5% thereafter; the proposed plan will bump the 30 years to 35 years) *
- Cost of Living Adjustment (Under the current plan it is 3% simple and the proposed plan the cost of living adjustment will equal the change in the Consumer Price Index, not to exceed 3%), and
- Final Average Salary (Under the current plan the Final Average Salary is based on the three highest calendar years of earnings, and under the proposed plan it will be based on the five highest calendar years of earning).

There is a transition plan that OPERS Board of Trustees have put in place for once the bill passes in legislation. This three group phase will ensure adequate notice of the transition to members.

- Group A – Must be eligible to retire within 5 years after the effective date of the legislation. *Grandfathered under current plan design except for Cost of Living Adjustment provision.*
- Group B – Must be eligible to retire within 10 years after the effective date of the legislation or have attained 20 years of service credit prior to the effective date. *Grandfathered under the current plan design except for Cost of Living Adjustment provision and for those seeking an early retirement their pension will be reduced to reflect longer life expectancies.*
- Group C – All others and new hires after the effective date of the legislation. *All elements of the new plan design apply.*

There is currently no bill pending in legislation!

* Members of law enforcement and public safety have different eligibility criteria and benefit formula calculations.

Upcoming Dates & Deadlines

- July 1 - School District Fiscal Year begins
- July 5 - Independence Day holiday – OFFICE CLOSED
- July 9 - County pay run (due to Christi 7/2)
- July 14 - County bill run (vouchers due 7/6)
- July 20 – Tax Budgets (or Application For Extension) due to Auditor (all subdivisions Except Schools)
- July 21 – Real Estate and Manufactured Home Tax Bills Due
- July 23 - County pay run (due 7/16)
- July 28 - County bill run (due 7/20)
- August – County Budget Hearings (sometime during 1st or 2nd Week)
- Aug 4 - Fall Levy paperwork due at Board of Elections by 4 p.m.
- Aug 6 - County pay run (due 7/30)
- Aug 11 – County bill run (due 8/3)
- Aug 20 - County pay run (due 8/13)
- Aug 25 - County bill run (due 8/17)
- Sept 3 - County pay run (due 8/27)
- Sept 6 – Labor Day Holiday – OFFICE CLOSED
- Sept 15 - County bill run (due 9/7)
Records Commission Meeting
- Sept 17 – County pay run (due 9/10)
- Sept 18 – Wings over Coshocton Airshow
- Sept 24 -County pay due for 10/1 run
- Sept 29 -County bill run (due 9/21)

Run For Home ½ Marathon Relay

Submitted by Breanne Mathews, Deputy Treasurer



Pictured L to R: Emily Kobel, Christie Nelson, and Breanne Mathews

Two county employees and a local attorney recently ran in the Run for Home ½ Marathon Relay in Dover. All proceeds went to benefit the Tuscarawas County Habitat for Humanity. Emily works for the Prosecutor and Breanne for the Treasurer. We would love to see Coshocton County's Habitat put on a similar fundraiser. The team ran it in 2 hour and 8 minutes with an average pace of 9 minutes and 47 seconds per mile.

AUDS & ENDS

- As of June 25, 2010, the auditor's office has processed 338 Fee Conveyances (deeds for which money exchanged hands). This count is 46 ahead of the number of deeds on the same date last year. The grand total sales amount for all these deeds is \$25,759,072 (\$5,814,308 higher than last year's).
- Of the 117 Board of Revision Complaint forms filed for 2009 tax year values, 100 went before the local Board for their hearing and 50 of those were changed. There are currently five that have been appealed to either the Board of Tax Appeals in Columbus or the Coshocton County Common Pleas Court. The deadline for appeals is 30 days from BOR notification, still a few days away for most cases.
- The Auditor's office sold 38 cigarette licenses during the open period in 2010. This is down slightly from the 40 sold in 2009, probably due to the fee increases implemented in the new state budget.
- The annual financial report for Coshocton County for the year ended December 31, 2009, is complete and on file in the office of the Coshocton County Auditor. The report is available for public review and inspection online at <http://www.coshoctoncounty.net/files/1276196557Coshocton%20County%20FY%2009%20unaudited%20GAAP.pdf> or at the Auditor's office, 349 Main Street, Coshocton. Office hours are Monday through Friday 8:00 a.m. to 4:00 p.m., except legal holidays.

The Learning Page

OHIO PUBLIC RECORDS ACT

If you are part of a Public Office, chances are you have been presented with a public records request. A public office is any local or state governmental entity or any private entity that is the functional equivalent of a governmental entity.

A public record is any record kept by a public office that has information stored on a fixed medium *and* is created or received by or coming under the public office's jurisdiction *and* documents what the public office does (the organization, functions, policies, decisions, procedures, operations, or other activities).

It's our duty to provide prompt inspection of public records and, upon request, to provide copies within a reasonable period of time. There is *not* an obligation to create a record that does not exist or to create records in a format or media other than what is already in place.

It is important that any information that may be contained within a public record be examined to ensure it may be released. It is advisable to get legal counsel to help with this process. Any exemptions from public disclosure must be redacted and the requestor must be advised of the legal reason for removal and what types of records were removed.

The Ohio Attorney General's Office offers in-depth training on public records requests. The "Yellow Book", OAG's official Sunshine Laws Manual, is available online at:

<http://www.ohioattorneygeneral.gov/YellowBook>

AUDITOR'S OFFICE ACCOUNTING DUTIES

- Administration and Distribution of Tax Revenues
- Accounting for All County Funds
- Administration of County Payroll
- Produces Official Financial Reports for County, State and Federal Level Requirements
- Steward of Public Records Relating to All Accounting Duties

The County Auditor is the County's Chief Fiscal Officer. It is her responsibility to account for the millions of dollars received each year by the County and to issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems as well as other county agencies.

The Auditor's General Accounting Department is the watchdog over all county funds and maintains the official records of all receipts, disbursements and fund balances. It is responsible for all financial transactions and accounting of every County Board, Department, Office, Agency, or District. The Auditor is responsible for paying the debts and obligations of the County, verifying the accuracy and legitimacy of claims against the County, and overseeing all financial operations of the County. She also must certify all bonded indebtedness and sign the bonds as well as maintain a record of the indebtedness.

The Auditor also distributes motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds in addition to real estate, personal property and manufactured home taxes.

The Auditor is expected to perform due diligence in assuring that all public funds are properly expended as well as ensuring that the County does not exceed its budget/appropriations. The Auditor prepares the estimated revenues of the County as well as assisting the several local taxing authorities in determining their estimating tax revenues.

It is the Auditor's responsibility to serve as the paymaster for all County employees. The Auditor provides information to the Auditor of State and other agencies for audits, not only for the county, but for other local taxing authorities. As Chief Fiscal Officer, the Auditor is required by law to see that the County's annual financial report is correctly prepared in a timely manner.

Records Retention

With the increasing number of public records requests, it is even more important to attend to records retention policies, schedules and proper destruction of records. If you have the record, it can be requested. The County Records Commission meets twice per year in the Commissioners' Office. The next one is scheduled for September 15th. This is the method for requesting scheduled retention and destruction of records.

At this meeting, a One-Time Disposal of Obsolete Records (Form RC-1) may be filed annually, or a Schedule of Records Retention and Disposition (RC-2) may be filed one time for each Record Title. The RC-2 allows a regular disposal schedule to be set and the forms may then be destroyed (with proper notification of the Ohio Historical Society) within those guidelines.

Contact Chris Sycks (295-7449) for forms or instructions, or learn online at :

www.ohiohistory.org (search records retention or records disposal)

Coming Soon: Sales Tax County Vendor License Portal

The Ohio Department of Taxation (ODT) continues to develop their State Accounting and Revenue System (STARS). This new system will be combining 27 state systems into one.

When the system is up, the County Auditor's Office will be able to do away with the purchased vendor license forms and will no longer have to use the typewriter to issue them.

The business information will be entered online and all necessary forms and licenses will be printed. This will allow real-time data and will streamline the issuing of the licenses or replacement licenses. It will also provide a more efficient way to provide required state reporting and to answer public records requests concerning businesses in Coshocton County.

ODT will be doing on-site training as well as providing on-line tutorials. They are projecting a January 6, 2011 "go live" date.

RECEIVE THIS NEWSLETTER ELECTRONICALLY

All you have to do is send an email to Chris Sycks asking to be put on the electronic mailing list.

chrissycks@coshoctoncounty.net

Tuscarawas County Undergoing IRS Audit

We have been informed that the IRS is currently auditing Tuscarawas County. Please be sure you are being diligent in reporting possible taxable fringe benefits. Please contact Christi Selders in payroll with any questions.



Robert Maddix

them. This request was made in anticipation of the extra auditing time that will be required for the ARRA Stimulus monies as well as the DJFS grant reporting responsibilities being shifted from state to county levels.

BHS is in the third year of the four year contract to perform the financial audits for Coshocton County. BHS is licensed in Ohio and surrounding states. They employ approximately 65 people, 20 of which are CPAs. Offices are located in Circleville, Columbus, Piketon and Portsmouth.

The Senior Audit Manager for our job will be Robert Maddix (pictured). He is responsible for overseeing the Audit Managers and insuring that the audits meet the governmental audit standards. Robert has five years of experience auditing local governments and state agencies and has spent his entire career with Balestra, Harr, and Scherer, CPAs, Inc. At this point, BHS has not informed us who the other on-site team members will be.

Initial correspondence has already been shared with department heads and accounting personnel. County employees are asked to accommodate the BHS employees while they are here and tend to their requests in a timely manner. Balestra, Harr & Scherer will be holding a pre-audit conference during the first week they are in the county for all those who are interested in attending. Details about this will be shared when it is scheduled. BHS will be based in the "Red Room" of the Courthouse on the first floor. They will have a phone line eventually and Robert can be reached via email at Maddix@bhscpas.com.

How to Prepare for an Audit

- Gather any records requested in preliminary correspondence
- Prepare any records that are available in electronic format – most auditors accept emailed records (.pdf, Excel, Word)
- Have a sign-out sheet available for paper records taken off-site
- Attend any Pre-Audit meetings to learn more about the audit process
- Plan on interruptions for a period of time
- Notify your staff of the audit team's presence and encourage them to answer questions and fulfill requests
- Remember, the auditors aren't here "to get us", they're here to strengthen weaknesses and improve efficiency

State Government May be Able to Share Costs

The quantity of licensing, training and purchasing required by the State Government's IT departments, creates discounting opportunities. Now, local governments may be able to take advantage of these quantity price breaks.

Savings could be realized in equipment and software acquisition, maintenance contracts, licensing costs, and training, including on-line tutorials, books and classes.

Contact information:

PC Procurement & Network Maintenance

Terry Tyler
Chief Procurement Officer,
DAS-GSD, State of Ohio
(614) 644-8497
Terry.Tyler@das.state.oh.us

IT Training

Nancy Kelly
IT HR Senior Policy Advisor,
DAS-OIT, State of Ohio
(614) 728-9547
Nancy.Kelly@oit.ohio.gov

“DUE DILIGENCE” Newsletter

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@coshocountcounty.net

Spotlight on... The Veterans Service Office



L to R: Russell Hammond, Herb Tidrick, Patty Dilly & Jim Barstow

The Veterans Service Commission is a county agency dedicated to aiding veterans in times of need. The office is located in the basement of the courthouse and is open Monday through Friday, 8 am to 4 pm. The office staff includes Patty Dilly, Interim Office Manager, Herb Tidrick, Interim VSO [Veterans Service Officer], Russell Hammond, Assistant VSO, and Jim Barstow, VSO In-Training.

The Soldiers Relief Commission was started in 1865 to assist Union soldiers and their families in time of need. On May 19, 1986, the Soldiers Relief Commission was renamed the Veterans Service Commission. The Commission meets the 1st & 3rd Thursday of each month at the Veterans Service Office at 4 pm. Jack Patterson, Jim Ayers, Irwin Gibson and Frank Spinks are currently appointed to the Veterans Service Commission. Financial assistance is available to qualifying veterans and their dependents three times in a twelve month period. Applications and guidelines are available in the office.

The Office assists veterans and their dependents with all VA benefits and applications. They provide assistance with VA healthcare applications and provide transportation to VA medical appointments. The staff assists qualifying veterans and their dependents, including their widows, with filing applications for VA pensions and compensations for service-connected disabilities.

Herb, Russ & Jim are members of the Coshocount County Honor Guard that performs military funerals for honorably discharged deceased veterans. The office provides a flag holder and flag that is placed at the grave of all Coshocount County cemeteries. During the month of May, more than 5600 flags are placed at the cemeteries to honor the veterans who are laid to rest in the county.

The Office, in conjunction with the Coshocount County Veterans Council, performs the Memorial Day and Veterans Day ceremonies on the Court Square as well as coordinates the Memorial Day Parade down Main Street.

Please feel free to contact the office staff at 740-622-2313 or stop by at 318 Main Street, Courthouse, to check on any available benefits.

The office staff and Commission members work together to make sure Coshocount County's veterans get all the assistance and benefits they deserve. Supporting veterans is their highest priority.

- Patty Dilly