

**THE BOARD OF ATHENS COUNTY COMMISSIONERS**, met in regular session, with Lenny Eliason presiding, Chris Chmiel and Charlie Adkins in attendance.

#### **Agenda**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following agenda:

Athens County Board of County Commissioners

Meeting Agenda for Tuesday, February 06, 2024 Convenes at 9:30 a.m.

Approve Agenda

Approve Minutes for January 30

Approve Appropriations, Transfers, New Line Items Requests/Changes & Bills

9:30 911 Bid opening- Low voltage wire installation including HDMI, cameras, and access control

10:15 EMS Chief Amber Pyle - Hiring, Resignation, & Stryker PO's

10:30 W&S Supt Rich Kasler - weekly updates, sealed bids for surplus

11:30 LUNCH

#### **Agenda Items**

W&S Extensions (Ratify Signature)

Credit card Policy

Children Service's Bond

Hartman Road Change Order

Common Pleas Court Room Painting

Sheriff vehicle purchase (ratify Commissioner Adkins signature)

AEP Ohio (Ratify Signature)

Athens County Engagement Letter

ACEMS Advancement

CCAO Designation

SCEIG project proposal form

Move Meeting March 26 th to 28 th

add Move Meeting February 13 th to 15 th

add Move Meeting March 5 th to 7 th

add Auditor's Office Surplus

add Commissioner's Office Surplus

#### **~TRAVEL**

Joe Frazier - 2/28-2/29 - Leap Forward with GRIT , Ironton, Ohio

#### **ADJOURNMENT**

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

#### **Minutes**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approving the minutes for January 30.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

#### **Appropriations, Transfers, New Line Items Requests/Changes & Bills**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins approving the Appropriations, Transfers, New Line Items Requests/Changes and approving the payment of the required County Bills, which are included in the Auditor's Office INVOICE TRACKING REPORT- from: 01/31/2024 to: 01/31/2024 and the bills are hereby the same and authorize the County Auditor to issue warrants on the County Treasurer for payment in the same. Complete list of bills maintained in the Auditor's Office.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

#### **911 Bid Opening - Low Voltage Wire Installation including HDMI, Cameras, and Access Control**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to acknowledge receipt of the following bids:

Kal Electric Bid Amount \$216,950.00

Startec Security Bid Amount \$171,000.00

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

#### **911 Josh Clegg**

Commissioner Adkins wants to meet with the Architect and Legal Council over the issues with electrical/security wiring being taken out of the building process without consulting with the Director of 911 or the Commissioners approval.

#### **W&S Extensions (Ratify Signature)**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to ratify Commissioner Adkins signature authorizing the following water and sewer extensions:

An extension as requested by Misty Carr for monies owed the Athens County Water and Sewer District for water and sewer service, the total amount due is \$159.67 with \$85.16 to be paid by 02/12/2024. If the terms of this agreement are not met, the account will be considered delinquent and service could be shut off.

An extension as requested by Brittany Rosser for monies owed the Athens County Water and Sewer District for water and sewer service, the total amount due is \$186.73 with \$108.15 to be paid by 02/09/2024. If the terms of this agreement are not met, the account will be considered delinquent and service could be shut off.

**Credit Card Policy**

Clerk JoAnn Rockhold stated with the new state law changes with business credit cards a new credit card policy needs to be put in place. Clerk Rockhold will work with the Commissioners and Auditor Davidson to finalize the new credit card policy. Commissioner Eliason stated that the new law now reads that purchases for any business expense for the public purpose is now allowable. Commissioner Eliason also wanted it to say: with express written permission provided by the Board of County Commissioners for building maintenance supplies and capital improvements.

**911 Bid Award**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to award the 911 Low Voltage Wire Installation including HDMI, Cameras, and Access Control to Startec Security in the amount of \$171,000.00.

December 10, 2023

Athens County 911

75 Connett Rd.

The Plains, OH 45780

After complete inspection of your building, I propose the following for your Low Voltage Wire, Networking, and A/V Needs:

**Low Voltage Wiring**

19 - 22/4 Runs for Security, Door Contacts, Duress Alarms

22 - 22/6 Stranded Shielded Runs for Access Control

22 - 18/6 Stranded Runs for Access Control

3 - CAT6 Runs for Intercoms

21 - CAT6 Runs for IP Cameras

4 - CAT6 Underground Runs for Parking Lot Cameras

Lot - All wire and labor included

Low Voltage Wiring Total: \$49,800.00

**Networking**

8 - 45U 2 Post Floor Mount 19" Wide IT Racks

10 - 2U Horizontal Cable Management

9 - 1U Horizontal Cable Management

16 - 80" Vertical 4" Cable Management

3 - Fiber Splice Cabinets

1 - 200 Ft. 24 Strand Multimode Fiber Run

4-48 Port CAT6 Patch Panels

2-24 Port CAT6 Patch Panels

4 - Unifi 24 Port Switches

2 - Unifi 24 Port Layer 3 Switches

1 - Unifi 24 Port Layer 3 POE Switch

1 - Unifi Dream Machine Pro Gateway

Lot-All Required CATS Patch Cables

Lot - All 12"x1 Yi" Ladder Cable Tray

Lot - Terminate and Test all Head End Connections

Lot - All Labor included

Networking Total: \$62,300.00

**A/V Systems**

10 - 55" Samsung 4K Commercial Display Monitors w/ built-in digital signage support and wall mounts

3 - 43" Samsung 4K Commercial Display Monitors w/ built-in digital signage support and wall mounts

1 - Samsung Soundbar with Mounting Bracket (Conference Room)

10 - Raspberry PI 4 8G

2 - Bluestream Video Sharing Devices

1-240 Watt JLB Amp

9-25 Watt 70 Volt In- Ceiling Speakers

9 - 16/2 Speaker Wire Runs

2 - 100 Ft. HDMI (for Conference and Training Room)

Lot-All speaker wire and labor included

A/V Systems Total: \$58,900.00

The above investment includes all parts and labor with a one year warranty on both. Customer will need to supply any necessary 120v outlets, if you have any questions, please give me a call at 614-517-3698.

Sincerely,

/s/ Philip E. Salyers, President Date: 01/22/2024

/s/ Lenny Eliason Date: 02/06/2024

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Children Service Bond**

Commissioner Adkins still has some concerns with Building the New Facility, he is concerned that the voters won't vote for another levy if the money is not spent on the kids and will talk with Director Otis Crockron. Commissioner Adkins stated that he was going to take a tour of the Children Services Area and see the reason behind wanting a New Facility.

**Hartman Road Change Order**

W&S Supt Rich Kasler stated that the Commissioners should hold off until the end to see if there would be any other change orders before the job is done.

**Common Pleas Court Room Painting**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the proposal for painting the Common Pleas Court Room in the amount of \$3,480.00.

**PROPOSAL**

Jeff Gabriel  
Athens County  
15 S. Court Street  
Athens, OH 45701

Jeff,

We propose to furnish all labor, materials, tools and services required, to complete the following in a substantial and workmanlike manner, in consideration for the sum or sums stated below.

RE: Athens County Court Room

Specifications:

- Apply one coat "Sherwin Williams 200 Primer" on walls
- Apply two finish coats "Sherwin Williams 200 Eggshell" on walls
- Apply two finish coats "Sherwin Williams Emerald" on shutters and trim
- TOTAL \$ 3,480.00

Thank you for the opportunity to bid on this project.

Sincerely,

/s/ Joe Butcher, Owner

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Sheriff Vehicle Purchase**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to authorize Commissioner Adkins to sign for the purchase of a 2019 Dodge Durango for the Sheriff's Office in the amount of \$29,285.00 VIN: 1C4RDJDG3KC803671

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**AEP Ohio (Ratify Signature)**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to ratify Commissioner Eliason's signature on the AEP Ohio to construct the lift station for Athens County Water & Sewer Project at 7607 Country Club Rd.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Athens County Engagement Letter**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following contract with Clark Schaefer Hackett Business Advisors to conduct the 2023 Audit. Full contract attached on page 56 through 61.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**ACEMS Advancement**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the request for advance of taxes collected: To the Auditor of Athens County, Ohio

Athens, Ohio, February 2 nd, 2024

You are hereby requested to issue your warrant upon the County Treasurer of Athens County, in favor of as Athens County of Athens County EMS in said County for \$184,360.00 dollars, of the current collection of taxes assessed and collected for and in behalf of said County which shall be held and treated as an advance payment on the current collection of taxes due said County at the ensuing settlement, 2024, as provided by law.

Pursuant to a Resolution adopted by the Athens County Commissioners  
Adopted February 6, 2024. Resolution No. 119-54.

/s/ Lenny Eliason, President of Board

/s/ Amber Pyle, Fiscal Officer

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**CCAO Designation**

A motion was made by Commissioner Adkins and seconded by Commissioner Chmiel to rescind the Appointment of the Alternate CCAO Designation on January 30, 2024 and to approve the following CCAO Designation Resolution:

RESOLUTION # 130-119

RESOLUTION TO DESIGNATE THE OFFICIAL REPRESENTATIVE AND ALTERNATE FOR THE PURPOSE OF VOTING AT THE ANNUAL MEETING OF THE COUNTY COMMISSIONERS ASSOCIATION OF OHIO 2024

Commissioner Adkins moved the adoption of the following resolution:

**WHEREAS**, Article IV, Section 6, of the Code of Regulations of the County Commissioners' Association of Ohio requires each member county to , for the purpose of voting at any annual or special meeting of the Association, designate an Official Representative and Alternate; and

**WHEREAS**, the designation of the Official Representative and Alternate for a county organized under the statutory form of count government shall be by resolution of the board of county commissioners; and

**NOW THEREFORE BE IT RESOLVED** that Lenny Eliason, President designated as the Official Voting Representative of Athens County.

**BE IT FURTHER RESOLVED** that Chris Chmiel, Commissioner is designated as the Alternate Voting Representative of Athens County.

The motion was seconded by Commissioner Chmiel.

Roll Call Vote:

Commissioner Eliason, yea

Commissioner Chmiel, yea

Commissioner Adkins, yea

PASSED AND ADOPTED by the Board of County Commissioners of Athens County on the 30 th day of January 2024.

I, JoAnn Rockhold, Clerk for the Board of County Commissioners of Athens County, Ohio, certify that the forgoing is a true and correct copy of a resolution adopted by said Board January 30, 2024, and appears in the Commissioners' Journal 119.

/s/JoAnn Rockhold, Clerk

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**SCEIG Project Proposal Form**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to authorize Commissioner Eliason to sign the SCEIG Project Proposal Form for the funding of the New Marshfield Sewer Project. Full SCEIG Project Proposal on page 62 through 64.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Commissioner Meeting Moved**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following date changes for the Commissioner's Meetings:

Tuesday February 13 th moved to Thursday February 15 th

Tuesday March 5 th moved to Thursday March 7 th

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Travel**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins approving the following travel:

WIOA: Joe Frazier - Leap Forward with GRIT, Ironton, Ohio; February 28 th & 29 th, 2024

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Chris Chmiel on Insurance Questions**

Commissioner Chmiel met with Justin from CEBCO along with Jack Pepper and Keller Blackburn to discuss whether or not the county is getting a lot of value with our Health Insurance. Commissioner Chmiel feels that the 1 % that the county pays for the admin fee that the county is not getting a lot of value, he believes canceling the admin fee wouldn't effect our service. Commissioner Eliason stated that the 1 % is paid along with the premium and Commissioner Eliason would like to see the agreement before any decision is made. Commissioner Chmiel stated that he would talk with the Auditor's Office and get information from them, Clerk Rockhold will contact Justin from CEBCO and get information from him. Commissioner Adkins requested that Mark from Snider Fuller come in for a meeting to discuss what Commissioner Chmiel has concerns with.

**Auditor's Office Surplus**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following as surplus and destroy as requested by the Auditor's Office:

Desk Storage back (fits on tops of desk)

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**Commissioner's Office Surplus**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following as surplus and destroy as requested by the Commissioner's Office:

Black 2 draw filing cabinet

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**EMS Chief Amber Pyle - Resignation**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following resignation from Caleb Gonterman effective February 17 th, 2024.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**EMS Chief Amber Pyle - New Hire - Part Time Paramedic**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to approve the following new hire Rebekah Blackburn as a part time paramedic with a starting rate of pay \$17.62/hr. with a start date of February 6 th, 2024.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**EMS Chief Amber Pyle - Updates**

Two Squads are going on the production line One on Wednesday February 7 th and the other on February 8 th will be there until February 28 th or 29 th then be moved to Jackson to install the Stryker System and possibly the radios. Chief Pyle is concerned because of the money issues what steps she should take, she has invoices for the Stryker Cot System for all four squads. Will need to pay for the two truck on delivery mid March \$410,000.00 for the trucks and the stryker system is \$63,631.08 per truck.

Commissioner Adkins also brought up the maintenance on all the EMS Stations, the maintenance crew will start maintaining all of the EMS Stations instead of the EMS Crews.

Commissioner Chmiel also addressed the talk of having a service dog at the stations, Chief Pyle stated that the concern with having the service dog is the cost of having the dog. She stated if an individual wanted to take that on she was fine with that.

**EMS Chief Amber Pyle - Stryker Cot System Invoice**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to authorize Chief Pyle to sign for two stryker cot systems in the amount of \$63,631.08 per truck.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**W&S Supt Rich Kasler - Bids**

The following surplus on January 30 th was put out for Bids:

- John Deere 445 Lawnmower
- Sludge Spreader Pikrite 490
- 2011 Chevrolet Silverado
- 2004 Ford F150

John Deere 445 Lawnmower; Rich Kalser \$107.76, Travis Taylor \$100.00, Wesley Cline \$800.00

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to acknowledge receipt of the bids and award the following Surplus Bid for the John Deere 445 Lawnmower to Wesley Cline in the amount of \$800.00.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

Sludge Spreader Pikrite 490; Rob Phillips \$2,601.00, Brent Kasler \$553.01, Jerry Welch \$1,002.00, Danny Radford \$505.00

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to acknowledge receipt of the bids and award the following Surplus Bid for the Sludge Spreader Pikrite 490 to Rob Phillips in the amount of \$2,601.00.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

2011 Chevrolet Silverado; Jeff Gabriel \$301.00, Keith Wiens \$1,515.10, Rich Kasler \$326.02, Travis Taylor \$100.00, Wesley Cline \$500.00, Sarah Phillips \$1,500.00, Kim Spencer \$1,000.00, Luwanda McDonald \$250.00

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to acknowledge receipt of the bids and award the following Surplus Bids for the 2011 Chevrolet Silverado to Keith Wiens in the amount of \$1,515.10.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

2004 Ford F150; Brent Kasler \$51.51, Tammy Bohlen \$501.50, Jeff Gabriel \$301.00, Travis Taylor \$100.00, Keith Wiens \$515.10

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to acknowledge receipt of the bids and award the following Surplus Bid for the 2004 Ford F150 to Keith Wiens in the amount of \$515.10.

The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

**W&S Supt. Rich Kasler and DLZ Gary Silcott - Updates**

Date: February 6, 2024  
 To: Athens County Commissioners  
 From: Gary D Silcott, Jr., P.E.  
 Subject: US 50 Sanitary Sewer Project Update

**Contracts as of January Construction Meeting**

- Contract A is 100% construction complete and 100% of contract time. Connect Notices went out 03/14/2023
- Contract B is about 100% construction complete and 100% contract time. Connect Notices went out 01/20/2023
- Contract C is about 100% construction complete and 100% contract time. Connect Notices went out 01/20/2023
- Contract D is about 100% construction complete and 100% of contract time. Connect Notices went out 03/14/2023
- Contract E is complete Connect Notices went out 10/18/2022
- Phase 5 is about 100% of construction complete and 85% of contract time. Connect Notices went out 06/23/2023
- Elliotsville is about 99% of construction complete and 100% of contract time. Electric done by mid February.
- Phase 6 & 7 is about 68% of construction complete and 55% of contract time. NTP 03/15
- Radford Road Close Status
- Contract A, B, C, D, E and Ventura complete and Elliotsville are mostly complete
- Outlay report attached for current budget.
- Proposed Rate \$52.50 base rate and \$5.51 per 1,000 gallons.
- Unsewered Area Study-County paying for through ARPA, had call with OEPA on New Marshfield, need to make decision if want to start on design, looking at taking sewer to The Plains. Public Meeting January 9 th in New Marshfield Congressional Earmark of \$2 million dollars sent to committee! WPLCF Renomination Submitted. Additional WWIG Application submitted, met with Bladensburg on 12/14 to meet with operators to discuss sand bioreactor treatment plant. \$250,000 PF for design awarded by OEPA
- Paving Bid to cover rest of paving needed, Contractors willing to non-perform asphalt on their contracts to allow for contingency funds to finalize Phase 6 & 7. DLZ prepare bid package and get it out to bid. Estimating \$2 million dollars with no berm and no striping. Awarded to McKee Paving for base bid of \$1,867,580.00, Jeff Maiden wants to add 617 Aggregate Berm, 257 CY at a cost of \$30,840 for county roads. Paving Started, Elliotsville, Shaw, Bails, Sesame, Fisher Road, Bentbrook, Clover, Fullview Heights, Rolling Hills, Selby, Beal, Ervin, Cornell, Beechwood, Estates, Thelma, Tammy, Edria, Gilham, Happy Valley MHP, Elinor Dr. And 1 st part of Radford complete, Paver will be back mid-October to complete what the can for this year which looks to be Salem, Kramer, Whitland, Brookside Way and Edgewood. McKee proposing to be back end of Spring to wrap up.

**Proposed Connection Schedule**

	Connect Notice Sent Out	First Bill Date
Contract E	10/18/2022	01/18/2023
Contract C	01/20/2023	04/20/2023
Contract B	01/20/2023	04/20/2023
Contract A	03/14/2023	06/14/2023
Contract D	03/14/2023	06/14/2023
Phase 5	06/23/2023	09/23/2023
Elliotsville	02/26/2024 *Delayed due to AEP	05/26/2024
Phase 6 & 7	06/01/2024	09/01/2024

DLZ Gary Silcott will talk with Fields Excavating and Engineer Jeff Maiden over allowing Fields to close Radford Rd now, so that they can continue working on the project if they can agree on plates and lights so that residents can get through on the weekends.

January 23, 2024

To the Board of Commissioners and Jill Davidson, County Auditor  
15 S. Court Street #330  
Athens, Ohio 45701

We are pleased to confirm our understanding of the services we are to provide for Athens County, Ohio (the "County") for the year ended December 31, 2023.

#### Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the County as of and for the year December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of the County's proportionate share of the net pension/OPEB liability/asset.
- 3) Schedule of the County's contributions to pension/OPEB plans.

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Combining statements and individual fund schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory and statistical sections

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

#### Auditors' 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 misstatement, 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 County or to acts by management or employees acting on behalf of the county. 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.

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 County'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, tests of the physical existence of inventories, and direct confirmation of receivables and 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.

We have identified certain significant risks of material misstatement as part of our audit planning that will be communicated to those charged with governance.

#### Audit Procedures—Internal Control

We will obtain an understanding of the County and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the County 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 the 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 the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### Responsibilities of Management for the Financial Statements and Single Audit

Our 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 county 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 accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, 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 county 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 confirming 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.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the county involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the county received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the county complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal

awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon). Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, 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, auditors' 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 auditors' 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 Clark Schaefer Hackett 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 U.S. Department of Health and Human Services 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 Clark Schaefer Hackett 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 U.S. Department of Health and Human Services. If we are aware that a federal awarding agency, pass-through entity, or addressee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Brian Mosier, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 12, 2024. Our fee for these services will be \$74,000.

You agree that our engagement is subject to the additional terms and conditions as described in Addendum A to this engagement letter.

*Government Auditing Standards* require 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.

#### Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of County Commissioners of Athens 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 auditors' 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 county'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 County'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.

We appreciate the opportunity to be of service to Athens 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,

*Clark, Schaefer, Hackett & Co.*

RESPONSE:

This letter correctly sets forth the understanding of Athens County.

Auditor signature: [Signature]

Title: Athens Co. Auditor

Date: Feb 6, 2024

Commissioner signature: [Signature]

Title: President

Date: 2/6/24

Commissioner signature: [Signature]

Title: Vice President

Date: 2-6-24

Commissioner signature: [Signature]

Title: Commissioner

Date: 2-6-2024

**CSH Addendum A – Terms and Conditions**

This addendum to the engagement letter describes the terms and conditions related to our provision of audit services to you. This addendum, and the accompanying engagement letter, comprise your agreement with us (hereinafter, the "Agreement").

**Privacy and Protection of Your Information**

We are committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards as well as physical, technical, and administrative security measures to protect the confidentiality of personal and confidential information provided to us in order to perform services for you.

We will provide secure methods to transmit data and will take reasonable care that conforms to generally recognized industry standards to secure your data. We will not be responsible or liable for any loss or damage to any person or entity resulting from your failure to transmit, share or otherwise provide your data using secure methods, including email transmission. Data transmission methods, including data portals, are not intended to store data. Upon completion of the engagement, data and other content may not be available to you using data transmission portals.

We may from time to time, and depending on the circumstances, use third-party service providers (such as a software vendor) in serving your account. We will take reasonable precautions to determine that these service providers have appropriate procedures in place to secure your confidential information. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Employees of Clark, Schaefer, Hackett & Co. and its affiliated companies who work outside of the United States may be involved in the services provided to you. You authorize that any and all information furnished to us for or in connection with our services may be disclosed to our employees or employees of our affiliated companies, including but not limited to Clark Schaefer Hackett Shared Services Private Limited, located outside the United States, engaged directly or indirectly in providing assurance or related services. Disclosures under this paragraph may consist of all information used to complete the services that Clark, Schaefer, Hackett & Co. provides to you. If you wish to request a limited disclosure of information, you must inform us. You acknowledge that your information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.

**Retention of Records**

We do not keep any of your original records. At the conclusion of the engagement, we will return to you any original documents you may have provided for the purposes of our completing the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. By entering into this Agreement, you acknowledge and agree that we are free to destroy our records related to this engagement pursuant to our records retention policies. We are not permitted to maintain financial records on your behalf in compliance with AICPA Code of Professional Conduct.

**Subpoenas/Request for Records**

As a result of our prior or future services to you, we might be requested or required by a subpoena or other legal process to provide information or documents to you or a third party in a legal, administrative or similar proceeding, such as an arbitration. For all requests we will observe the confidentiality, legal and ethical requirements of our profession and, provided that we are not prohibited from doing so, we agree to inform you of such request as soon as practicable. You may initiate such legal action as you deem appropriate, at your sole expense, to

attempt to limit the disclosure of information. If you take no action prior to our submitting our response, or if your action does not result in a judicial order protecting us from supplying the requested information, we may construe your inaction or failure as consent to comply with the request. Providing information as required to respond to such a request is not within the scope of this engagement or our quoted fees. If we are not a party to the proceeding, you agree to reimburse us for our professional time and reasonable expenses, including legal fees, in complying with the request or otherwise addressing it in accordance with your direction or as required to comply with legal, regulatory or ethical obligations.

#### Termination of Services

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. We also reserve the right to suspend work or withdraw from this engagement, for non-payment of fees, your failure to comply with the terms of this Agreement, your failure to meet agreed-upon scheduling deadlines or as professional standards may require, at our discretion. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines. Our withdrawal will release us from any obligation to complete your audit and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

#### Fees, Billing and Payment Terms

Fee estimates we provide are based upon the scope of services originally contemplated in our engagement letter. Our fee estimate is dependent upon the full cooperation of your key personnel including timely supplying requested schedules, supporting documents and confirmations. If, for any reason, your personnel are not able to provide assistance, information or documents in a timely and/or satisfactory condition, it may substantially increase the work necessary to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. In addition, services not contemplated in the original engagement or estimate, including but not limited to bookkeeping assistance, reconciliation of accounts, and/or implementation of new accounting standards are not considered within the scope of our assurance engagement and may be subject to additional fees. Additional services may be provided upon your request or notification by CSH that these services are necessary and are subject to the applicable terms of the Agreement.

We will schedule the engagement based on deadlines, working conditions and the availability of your key personnel. We will notify you of the scheduled commencement date of your engagement. If we are unable to complete our audit by the agreed upon date due to the Hinkle Filing deadline being missed, we reserve the right to charge a fee of up to 15% of our original fee estimate or total fees for the engagement (Rescheduling Fee). The Rescheduling Fee is in addition to our fee estimate and reflects services provided outside of the original scope of the engagement.

In accordance with our firm policies, work may be suspended if your account becomes overdue. Work will not be resumed, and we will not provide you with any deliverables or work completed, including partially completed work, 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 report or released the deliverable(s) specified in the Agreement. We do not release incomplete deliverables. In the event that, as a result of your delinquent payment or our inability to commence work due to your actions or failure to act, work is discontinued either temporarily or permanently or a report is not delivered, you agree to hold us

harmless for any damages you may incur as a result of the work stoppage or delay. If this Agreement is terminated for any reason, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

#### Sharing Financial Statements For Informational Purposes

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

#### Dispute Resolution

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute in an effort to resolve it. If these discussions do not resolve the dispute, you expressly agree to mediate the dispute with us in good faith prior to initiating litigation. Mediation is a process in which a mediator facilitates communication and negotiation between parties to assist them in reaching a voluntary agreement regarding their dispute. If we can do so, you and our firm will agree on a mediator. The fees and expenses of an agreed-upon mediator will be shared equally, but other expenses attendant to the mediation, including any attorney fees or expert fees you or our firm incur, will not be shared and will instead be the sole responsibility of the party incurring them.

If we cannot reach an agreement on a mediator, you and our firm agree to mediate utilizing the American Arbitration Association's (AAA) Professional Accounting and Related Services Dispute Resolution Rules and the procedures set forth therein, including the procedure for selecting a mediator. As with an agreed-upon mediator, any fees and expenses incurred in connection with AAA mediation will be shared equally, but all other expenses, including attorney or expert fees, shall be the sole responsibility of the party incurring them.

You acknowledge and agree that participation in mediation will be an express condition to the initiation of litigation by you, that your failure to engage in mediation prior to initiating litigation may be raised to seek the dismissal of any court action you might file, and that our firm is entitled to reimbursement by you of reasonable attorney fees incurred in seeking the dismissal of any action you would file without first engaging in mediation.

#### Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

500 Washington Center  
Atlanta, GA 30332  
800.521.2142  
Fax 404.521.8600  
www.dhgc.com



**Report on the Firm's System of Quality Control**

January 29, 2021

To the Partners of Clark, Schaefer, Hackett & Co. and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Clark, Schaefer, Hackett & Co. (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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 <https://www.aicpa.org/standards/peer-review>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated 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 respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remedialing weaknesses in its 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 Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, an audit of a broker-dealer, and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Clark, Schaefer, Hackett & Co. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 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. Clark, Schaefer, Hackett & Co. has received a peer review rating of pass.

*Dixon Hughes Goodman LLP*  
Dixon Hughes Goodman LLP

*Praxis*

**INSTRUCTIONS**

*Ohio Small Community Environmental Infrastructure Group  
Water and Wastewater Project Proposal*

1. The Water and Wastewater Project Proposal should be submitted to the SCEIG Finance Committee as soon as the community has identified the need to complete the project.
2. It is not necessary for an outside professional to complete this form. However, if you already have hired an outside professional, then that person or agency may complete the proposal form for you.
3. If you have completed a Preliminary Engineering Report, please submit a copy of the report with this proposal form.
4. To be considered to present at an SCEIG Finance committee meeting, the local government agency is required to submit a Project Proposal Form **15 days prior** to the schedule meeting.
5. The completed Project Proposal Form should be submitted to Kim Killian at [kkillian@owda.org](mailto:kkillian@owda.org) at the Ohio Water Development Authority. OWDA will forward a copy of the proposal to all SCEIG Finance Committee members.
6. All questions related to the SCEIG Finance Committee and the Project Proposal Form should be directed to Kim Killian by phone (614) 466-0228 or e-mail at [kkillian@owda.org](mailto:kkillian@owda.org).
7. The SCEIG Finance Committee will review your project proposal and you will be invited to attend a meeting with the committee to discuss your project.

**Ohio Small Community Environmental Infrastructure Group  
Water and Wastewater Project Proposal**

*Proposal form must be completed in full to be considered by the SCEIG Finance Committee.*

**1. Local Government Agency Information County**

Name	Athens County - New Marshfield Unsewered Area		
Mailing Address	15 S Court St		
City, State, and Zip Code	Athens, OH	County	Athens
Chief Official	Lenny Eliason, Board of Commissioners	Title	Commissioner
	President		
Contact Person	Chris Chmiel, Commissioner	Title	Commissioner
Telephone Number	740-698-6060		
Email	cchmiel@athensoh.org		

**2. Proposal Preparer (if different than contact person stated above)**

Name	Ben Howard		
Organization	RCAP		
Mailing Address	190 W. State St.		
City, State, and Zip Code	Athens, OH	45701	
Telephone Number	614-440-4236		
Email	ibhoward@rcap.org		

**3. Who in your Local Government Agency will be responsible for project management of the project? Responsible for the day to day communication with funding agencies, regulatory agencies and attend meetings.**

Name	Rich Kasler	Title	Utilities Superintendent
Mailing Address	36 North Plains Road		
City, State, and Zip Code	The Plains, OH 45780		
Telephone Number	740-593-7146		
Email	rkasler@athensoh.org		

**4. Briefly describe the proposed project. Include information on any violation of orders from Ohio EPA, any emergency situation which may exist and if the project included growth for future development. Also include Attachment A.**

Project Name:	New Marshfield Unsewered Area	Project type	Wastewater
Description:			
<p>The Unincorporated Area of New Marshfield is a low-income community in western Athens County. The only existing facilities present to treat sewage waste are on lot systems, many of which are failing or improperly maintained. The commissioners contracted with DLZ for a PER of the unsewered areas in the county. In conversation with the Local Board of Health, New Marshfield was identified as a priority area due to the concentration of failing systems. A public meeting has been conducted and the alternatives have been narrowed to a gravity collection system either to a forcemain to send the flow to the WWTP already owned and operated by the county in The Plains or to a local sand bioreactor. Affordability will be the determining factor.</p>			

5. Demographics of Local Government Agency

Population of project service area (current ACS data)	196
Number of Households	119
Median household income of service area	\$45,452.00
Type of facility	<input checked="" type="checkbox"/> Public <input type="checkbox"/> Private
Operated by	<input checked="" type="checkbox"/> Owner <input type="checkbox"/> Contract Operated

New Marshfield would be owned and operated by Athens County

6. Preliminary Engineering Report (PER), Environmental Report (ER) Status, and Other Studies

Has a PER been completed according to USDA Rural Development guidelines	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Has a PER been accepted by USDA or Ohio EPA	<input type="checkbox"/> USDA <input checked="" type="checkbox"/> Ohio EPA
Has an ER been completed	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Has an ER been approved by USDA or Ohio EPA	<input type="checkbox"/> USDA <input type="checkbox"/> Ohio EPA
Has any other studies been completed, if so please submit a copy with this form?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

7. Funding Programs Considered (please check all that apply and include estimated dollar amounts if known)

<input checked="" type="checkbox"/> WPCLF – Loan	\$2,229,250.00	<input type="checkbox"/> USDA Rural Development - Loan	\$
<input checked="" type="checkbox"/> WPCLF – Principal Forgiveness	\$4,250,000.00	<input type="checkbox"/> USDA Rural Development - Grant	\$
<input type="checkbox"/> DWAF – Loan	\$	<input checked="" type="checkbox"/> ARC	\$500,000.00
<input type="checkbox"/> DWAF – Principal Forgiveness	\$	<input checked="" type="checkbox"/> CDBG	\$750,000.00
<input type="checkbox"/> Ohio Public Works – Loan	\$	<input checked="" type="checkbox"/> OWDA	\$500,000.00
<input type="checkbox"/> Ohio Public Works – Grant	\$	<input checked="" type="checkbox"/> Other: US Army Corps	\$925,000

8. User Charge Information (complete for both systems) *Athens County only has the WWTP in The Plains, New Marshfield is served by Le-Ax for drinking water, but is unsewered.*

	WATER	WASTEWATER
Do you have a public water or wastewater system?	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is your water system metered?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Does the system have metered and non-metered users?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
What is the average gallons-per-day usage for metered residential connections? If needed, attach a chart.		
What is the average gallons-per-day usage for non-residential connections?		
What is the average gallons-per-day usage for all non-metered connections?		
Number of residential users	119	
Number of non-residential users	0	
Current average monthly residential charge		
Proposed average monthly residential charge	\$63.09	\$65.00
Month and year of last rate increase	Jan 2024	Jan 2026

9. Financial Information (complete for both systems)

Only for The Plains WWTP

Do you have separate water and wastewater accounts, and balance sheets?	<input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	WATER WASTEWATER
a. Cumulative surplus prior to last fiscal year	(\$0.00)
b. Gross revenues for last fiscal year	
c. Operation and maintenance expenses for last fiscal year	
d. Annual debt service expenses for last fiscal year	
e. Total expenses for last fiscal year (item c + item d)	\$0.00
f. Net revenue for last fiscal year (item b – item e)	\$0.00
g. Percent of revenue from residential customers	
h. Percent of users with outstanding accounts greater than 3 months	0.0%
i. Have any large users significantly decreased usage in the past year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
j. Explain decreased usage identified in item i.	

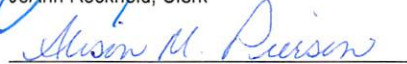


**Adjourn**

A motion was made by Commissioner Chmiel and seconded by Commissioner Adkins to adjourn the above meeting.

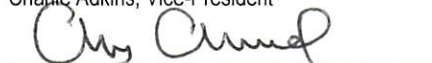
The roll being called upon for adoption, the vote resulted as follows: Mr. Eliason, yea; Mr. Chmiel, yea; Mr. Adkins, yea.

  
\_\_\_\_\_  
JoAnn Rockhold, Clerk

  
\_\_\_\_\_  
Alison Pierson, Assistant Clerk

  
\_\_\_\_\_  
Lenny Eliason, President

  
\_\_\_\_\_  
Charlie Adkins, Vice-President

  
\_\_\_\_\_  
Chris Chmiel