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OHIO AUDITOR OF STATE  
**KEITH FABER**





**ASHTABULA COUNTY  
DECEMBER 31, 2019**

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**ASHTABULA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Programs:				
Medicaid Assistance Claiming (MAC) - Title XIX	93.778	FY 19		\$ 196,220
Social Services Block Grant - Title XX	93.667	MR-04 (17-18)		68,360
<b>Subtotal Social Services Block Grant - Title XX</b>				<b>264,580</b>
<b>Subtotal - Ohio Department of Jobs &amp; Family Services and the Ohio Department of Developmental Disabilities</b>				<b>264,580</b>
<i>Passed Through Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health &amp; Addiction Services:</i>				
Drug Free Communities Grant	93.276	5H79SP020258-05-19 5H79SP020258-05-20		31,737 29,360
Subtotal Drug Free Communities Grant				<b>61,097</b>
21st Century Cures Act	93.243	FY 19 FY 20		91,318 17,475
Subtotal 21st Century Cures Act				<b>108,793</b>
Social Services Block Grant - Title XX	93.667	FY 19 FY 20		65,942 30,703
Subtotal Social Services Block Grant - Title XX				<b>96,645</b>
Community Mental Health Block Grant	93.958	FY 19 FY 20		30,342 96,102
Subtotal Community Mental Health Grant				<b>126,444</b>
Prevention and Treatment of Substance Abuse:				
ADA Women's set aside	93.959	FY 19	131,850	131,850
ADA Women's set aside		FY 20	193,618	193,618
Federal per capita		FY 19		115,802
Federal per capita		FY 20		79,930
<b>Subtotal - Prevention and Treatment of Substance Abuse</b>			<b>325,468</b>	<b>521,200</b>
<b>Subtotal - Ohio Department of Jobs &amp; Family Services and the Ohio Department of Mental Health &amp; Addiction Services</b>			<b>325,468</b>	<b>914,179</b>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Child Welfare Services	93.645	JFSCCW19 JFSCCW20		59,777 25,545
				<b>85,322</b>
Temporary Assistance for Needy Families	93.558	JFSCTF18 JFSCTF19 JFSCTF19 JFSCTF20 JFSSTF19B JFSSTF20B		17,114 9,497 2,891,731 386,233 (4,960) (2,723)
<b>Subtotal - Temporary Assistance for Needy Families</b>				<b>3,296,892</b>

The accompanying notes to this schedule are an integral part of this schedule.

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (Continued)</b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Title IV E Foster Care	93.658	G-2021-06-0046-19 G-2021-06-0046-20 JFSCFC19 JFSCFC20 JFSFSF19 JFSFP920 -19 JFSFP920 - 20	\$ 558,034 608,964 280,920 96,821 829,132 201,310 150,055	<u>2,725,236</u>
Title IV E Adoption Assistance	93.659	JFSCAA19 JFSCAA20 JFSFP887 - 19 JFSFP887 - 20	507,980 199,343 2,567 3,604	<u>713,494</u>
Promoting Safe and Stable Families	93.556	JFSCMC19 JFSCPF19 JFSFP479-19 JFSFP479-20 JFSCMC20 JFSCPF20	7,114 41,607 6,384 7,382 2,434 20,195	<u>85,116</u>
Subtotal Promoting Safe and Stable Families				<u>85,116</u>
Chafee Foster Care Independence Program	93.674	JFSCIL19 JFSCIL20	29,906 2,662	<u>32,568</u>
Subtotal Chafee Foster Care Independence Program				<u>32,568</u>
Child Care and Development Block Grant	93.575	JFSCCD19 JFSCCD20	80,758 93,646	<u>174,404</u>
<b>Subtotal - Child Care and Development Block Grant</b>				<u>174,404</u>
Child Support Enforcement	93.563	4190504 JFSCCS19 JFSCCS20	65,630 929,193 289,249	<u>1,284,072</u>
<b>Subtotal - Child Support Enforcement</b>				<u>1,284,072</u>
Medicaid - Title XIX	93.767	MCDFSH19 MCDFSH20	74,957 17,227	<u>92,184</u>
Medicaid - Title XIX	93.778	MCDFMT19 MCDFMT20 MCDFMP19 MCDFMP20	1,713,738 653,685 23,644 6,449	<u>2,397,516</u>
<b>Subtotal - Medicaid - Title XIX</b>				<u>2,489,700</u>
Social Services Block Grant - Title XX	93.667	19-2008-XX 20-2008-XX JFSCSS19 JFSCSS20 JFSCTX19 JFSCTX20	82,803 9,953 144,303 9,164 557,803 14,450	<u>818,476</u>
<b>Subtotal - Social Services Block Grant - Title XX</b>				<u>818,476</u>
<b>Subtotal - Ohio Department of Jobs and Family Services</b>				<u>11,705,280</u>
<i>Passed Through the Ohio Department of Aging; Passed through District XI Area Agency on Aging:</i>				
Special Programs for the Aging - Title III - B	93.044	FY19	37,175	<u>37,175</u>
<i>Passed Through the Ohio University:</i>				
State Targeted Response to the Opioid Crisis Grant	93.788	FY19 FY20	21,800 24,592	<u>46,392</u>
HRSA Grant - Grantee Ohio University	93.912	HRSA-18-116 - FY19 HRSA-18-116 - FY20	7,386 16,826	<u>24,212</u>
<b>Total U.S. Department of Health &amp; Human Services</b>			<u>325,468</u>	<u>12,991,818</u>

The accompanying notes to this schedule are an integral part of this schedule.

(Continued)

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>				
<i>Direct Funding:</i>				
Shelter Care Plus (SPC) Program	14.238	OH-0202L5E071811-19 OH-0202L5E071811-20		\$ 91,411 298,577
<b>Subtotal - Shelter Care Plus Program</b>				<b>389,988</b>
<i>Passed Through Ohio Department of Development -</i>				
Community Development Block Grant - Small Cities	14.228	B-F-17-1AD-1 B-F-18-1AD-1		599,672 8,000
				<b>607,672</b>
Community Development Block Grant - CHIP	14.228	B-C-17-1AD-1		476,406
				<b>476,406</b>
<b>Subtotal - CDBG Small Cities</b>				<b>1,084,078</b>
Community Housing Improvement Program CHIP - Home <b>Subtotal - CDBG - Home Investment Partnership Program</b>	14.239	B-C-17-1AD-1		404,429 <b>404,429</b>
<b>Total U.S. Department of Housing &amp; Urban Development</b>				<b>1,878,495</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>				
Supplemental Food Assistance Program Administrative Matching Grants	10.561	JFSCF519 JFSCFP19 JFSCFP20 JFSCF119 JFSCF120 JFSSFB19B JFSSFB20B JFSCFB19 JFSCFB20		21,638 796 216 6,019 20,167 (28,626) (1,702) 184,707 90,564
<b>Subtotal - Supplemental Food Assistance</b>				<b>293,779</b>
<b>Total U.S. Department of Agriculture</b>				<b>293,779</b>
<b><u>U.S. DEPARTMENT OF ELECTION ASSISTANCE COMMISSION</u></b>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	FY19		32,745
<b>Total U.S. Department of Election Assistance Commission</b>				<b>32,745</b>
<b><u>U.S. DEPARTMENT OF LABOR:</u></b>				
<i>Passed Through Workforce Investment Act - Area 19 Northeast Ohio Consortium Council of Governments</i>				
Workforce Innovative Fund	17.283	C1904FY18		<b>72,705</b>
<i>Workforce Investment Act Cluster:</i>				
Workforce Investment Act -- Adult Programs	17.258	S1904FY19		280,254
Workforce Investment Act -- State Special Projects FY19				86,151
Workforce Investment Act -- State Special Projects FY20				49,371
				<b>415,776</b>
Workforce Investment Act -- Youth Activities	17.259	C1904FY17 C1904FY18		79,750 205,588
				<b>285,338</b>
Workforce Investment Act -- Dislocated Workers	17.278	S1904FY19		<b>161,160</b>
<b>Subtotal -- WIA Cluster</b>				<b>862,274</b>
<b>Total U.S. Department of Labor</b>				<b>934,979</b>

(Continued)

The accompanying notes to this schedule are an integral part of this schedule.

ASHTABULA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>				
<b>Federal Transit Administration</b>				
<i>Passed Through the Ohio Department of Transportation</i>				
Formula Grants for Rural Areas				
Rural Transit Operating	20.509	RPTR-4125-050-191		\$ 472,012
Rural Transit Capitalized Maintenance	20.509	RPTM-0125-050-191		200,000
<b>Subtotal - Federal Transit Administration</b>				<b>672,012</b>
Highway Planning and Construction				
ATB Graham Rd (CR343) Bridge	20.205	PID 101733		184,644
ATB Caine Rd (CR579) Bridge	20.205	PID 101732		661,911
<b>Subtotal - Highway Planning and Construction</b>				<b>846,555</b>
<b>Total U. S. Department of Transportation</b>				<b>1,518,567</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed Through the Ohio Department of Public Safety's Emergency Management Agency: Homeland Security Cluster</i>				
Homeland Security Grant Program	97.067	EMW-2018-SS-00038		28,656
				<b>28,656</b>
Emergency Management Performance Grant - Supplemental	97.042	EMC-2017-EP-00006-S01		33,278
Emergency Management Performance Grant - FY18	97.042	EMC-2018-EP-00008-S01		115,099
				<b>148,377</b>
<b>Total U. S. Department of Homeland Security</b>				<b>177,033</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Special Education-Grants for Infants and Families (Early Intervention Part C)	84.181	H181A180024		105,375
<b>Subtotal - Special Education Grants for Infants and Families</b>				<b>105,375</b>
<b>Total U.S. Department of Education</b>				<b>105,375</b>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>				
<i>Passed Through the Supreme Court of Ohio</i>				
Ohio Family Drug Court Statewide System Reform Program	16.585	D-1819-08-051541		35,405
<i>Passed Through the Ohio Attorney General's Crime Victims Assistance Office:</i>				
Crime Victims Assistance Program (VOCA)	16.575	2020-VOCA-132920211		96,130
<i>Passed Through the Office of Criminal Justice Services:</i>				
Residential Substance Abuse Treatment (RSAT)	16.593	2017-RS-SAT-192A-19 2017-RS-SAT-192A-20		14,859
				9,191
<b>Subtotal - RSAT Grant</b>				<b>24,050</b>
<i>Passed Through the Department of Justice:</i>				
Edward Byrne Memorial Justice Assistant Grant Program	16.738	2016-JG-A01-V6720		80,000
<b>Total U.S. Department of Justice</b>				<b>235,585</b>
<b>Totals</b>			<b>\$ 325,468</b>	<b>\$ 18,168,376</b>

The accompanying notes to this schedule are an integral part of this schedule.



**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Ashtabula County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The County has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from U.S. Department of Health and Human Services through the Ohio Department of Mental Health and Addiction Services to other not-for-profit agencies (subrecipients) to other governments or not-for-profit agencies. As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**NOTE E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective programs that benefited from the use of those donated food commodities.

**NOTE F – REVOLVING LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The County has established a loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to other eligible persons. The 503 Corporation administers and services Revolving Funds (RLF) from the Economic Development Administration (EDA) and the Ohio Development Services Agency as a co-grantee and administering agency for the County of Ashtabula, Ohio.

The EDA and U.S. Department of Agriculture awarded money for these loans to the County and 503 Corporation as co-grantees, directly, and passed through the Ohio Development Services Agency. The initial loan of this money is recorded as a disbursement on the 503 Corporations Schedule of Expenditures of Federal Awards (the schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by the grantor agency, but are not included as disbursements on that Schedule.

**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

The loans and are collateralized by mortgages on real estate and equipment liens. These amounts do not appear on the County Federal Schedule but appear in the 503 Corporations schedule which was audited by other auditors.

<b>CFDA Number</b>	<b>Program/Cluster Name</b>	<b>Outstanding Balance at December 31, 2019</b>
11.307	Economic Adjustment Assistance	*\$1,080,721
10.767	Intermediary Relending Program	*\$518,306
10.769	Rural Business Enterprise Grant	*\$164,413

\*Loan balances as of September 30, 2019

**NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2019 are \$59,603 for the CDBG Revolving Loan fund and \$11,684 for the CDBG/HOME Revolving Loan Fund.

**NOTE H - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**NOTE I – WORKFORCE INVESTMENT ACT**

The Northeastern Ohio Consortium Council of Governments (NOCCOG) provides for implementation of a local workforce investment system for Area 19 to comply with the Workforce Investment Act. The NOCCOG board consists of thirty three members, eleven from each participating county. The operation of the council is controlled by an advisory committee, which consists of a representative from each of the three counties. Federal Funding that comes from the State is made by NOCCOG on behalf of each county. The NOCCOG, is a private not for profit entity with status as a 501 (c) (3) organization and also functions as the participating counties fiscal agent. The Board of Trustees for the NOCCOG, Inc. are appointed by the Board of Commissioners of each county.

**NOTE J - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2019, the County made allowable transfers of \$572,253 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$3,296,892 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,869,145
Transfer to Social Services Block Grant	<u>(572,253)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 3,296,892</u></b>

**ASHTABULA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2019**

**NOTE K - EXPENSES REPORTED IN PRIOR REPORTING PERIOD**

During the calendar year, the County Board of Developmental Disabilities received a Cost Report MAC Settlement for the 2015 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$4,809. The Cost Report MAC settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting period and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Ashtabula County  
25 West Jefferson Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Ashtabula County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2020, wherein we noted other auditors audited the financial statements of the Ashtabula County 503 Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Keith Faber  
Auditor of State

Columbus, Ohio

August 31, 2020

# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Ashtabula County  
25 West Jefferson Street  
Jefferson, Ohio 44047

To the Board of Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Ashtabula County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Ashtabula County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of the Ashtabula County 503 Corporation, which expended \$2,434,321 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended 2019. The Ashtabula County 503 Corporation is legally separate from the primary government which this report addresses and engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Ashtabula County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

***Report on Internal Control over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.



***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Ashtabula County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon date August 31, 2020, wherein we noted the Ashtabula County 503 Corporation component unit financial statements were audited by other auditors and was audited in accordance with *Government Auditing Standards*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Keith Faber  
Auditor of State

Columbus, Ohio

August 31, 2020

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**ASHTABULA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2019**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Title/CFDA Numbers: Adoption Assistance 93.659 TANF 93.558 Highway Planning 20.205 CDBG Block Grant 14.228 Urban Transit Grant 20.509
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS FOR FEDERAL AWARDS**

None

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# Ashtabula County Auditor David Thomas

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
 2 CFR 200.511(b)  
 DECEMBER 31, 2019**

Finding Number	Finding Summary	Status	Additional Information
2018-001	45 CFR Section 95.507(a)(2) – Maintaining Random Moment Sample documentation	Corrected	