

KNOX COUNTY
SINGLE AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2021

**KNOX COUNTY
DECEMBER 31, 2021**

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KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture:				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>Supplemental Nutrition Assistance Program (SNAP) Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5532	\$ -	\$ 367,845
Total U.S. Department of Agriculture			-	367,845
U.S. Department of Housing and Urban Development:				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-20-1BM-1 B-X-20-1BM-1 B-X-19-1BM-1	- - -	20,800 345,460 305,200
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			-	671,460
Total U.S. Department of Housing and Urban Development			-	671,460
U.S. Department of Justice:				
<i>Passed through the Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2015\8-VOCA-109310604	-	40,737
Total U.S. Department of Justice			-	40,737
U.S. Department of Labor:				
<i>Passed-through Ohio Department of Job and Family Services:</i>				
<i>Passed-through Montgomery County Auditor, WIA Area 7 Board:</i>				
Employment Service Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	31-6400072	-	30,080
Trade Adjustment Assistance	17.245	31-6400072	-	5,224
Workforce Investment Opportunity Act (WIOA) Cluster				
Workforce Investment Act - Adult Program	17.258	31-6400072	-	65,820
Workforce Investment Act - Youth Activities	17.259	31-6400072	-	155,883
Workforce Investment Act - Dislocated Worker Formula Grants	17.278	31-6400072	-	125,765
Total Workforce Investment Opportunity Act (WIOA) Cluster			-	347,468
Total U.S. Department of Labor			-	382,772
U.S. Department of Transportation:				
<i>Direct Program:</i>				
Airport Improvement Program (Runway)	20.106	3-39-0058-018-2019	-	518,146
Airport Improvement Program (Taxiway)	20.106	3-39-0058-020-2021	-	18,582
COVID-19 Airport Improvement Program	20.106	3-39-0058-021-2021	-	23,000
Airport Improvement Program (Rescue Grant)	20.106	3-39-0058-022-2021	-	59,000
Total Airport Improvement Program			-	618,728
<i>Passed-through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Grant	20.205	PID 110515 - engineer PID 106600 - engineer PID 113863 - engineer PID 98813- engineer	- - - -	56,286 620,733 46,158 79,239
Total Highway Planning and Construction Cluster			-	802,416
COVID-19 Formula Grants for Rural Areas	20.509	CARE-4106-024-211	-	1,017,141
COVID-19 Formula Grants for Rural Areas		CARE - OH-2020-064	-	170,214
Formula Grants for Rural Areas		RPTF-4106-005-201	-	339,624
		OCPX-0042-010-181	-	46,141
		RPTM-0106-005-201	-	47,549
Total Formula Grants for Rural Areas			-	1,620,669
Transit Services Program Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities:	20.513	OCPX-0042-024-201	-	36,523
Federal Transit Cluster				
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Program:	20.526	BABF-0106-010-207 BABF-0106-010-206 BABF-0106-010-205	- - -	2,506 7,876 7,198
Total Federal Transit Cluster			-	17,580

KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<i>Passed-through Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grant:	20.703	HM-HMP-0502-15-01-00	-	4,760
National Infrastructure Investments	20.933	TIGR-0106-036-212	-	39,000
Total U.S. Department of Transportation			-	3,139,676
U.S. Department of Treasury:				
<i>Passed through Ohio Department of Budget and Management</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA Funds	-	1,263,773
Total U.S. Department of Treasury			-	1,263,773
U.S. Department of Education:				
<i>Passed through Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A160024/4181A170024	-	33,737
Total U.S. Department of Education			-	33,737
U.S. Election Assistance Commission:				
<i>Pass-through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404		-	561
Total U.S. Election Assistance Commission			-	561
U.S. Department of Health and Human Services:				
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5759/G-20021-11-5946	-	19,849
TANF Cluster				
Temporary Assistance for Needy Families	93.558	G-1819-11-5759/G-2021-11-5946	374,927	1,210,675
Child Support Enforcement	93.563	G-1819-11-5759/G-2021-11-5946	-	660,164
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-1819-11-5759/G-2021-11-5946	-	71,166
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5759/G-2021-11-5946	-	53,138
Foster Care_Title IV-E	93.658	G-1819-11-5759/G-2021-11-5946	-	2,458,045
Adoption Assistance	93.659	G-1819-11-5759/G-2021-11-5946	-	71,353
John H. Chafee Foster Care Program For Successful Transition To Adulthood	93.674	G-1819-11-5759/G-2021-11-5946	-	25,444
Children's Health Insurance Program	93.767	G-1819-11-5759/G-2021-11-5946	-	322,298
Elder Abuse Prevention Interventions Program	93.747	n/a	-	372
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Social Services Block Grant	93.667	G-1819-11-5759/G-2021-11-5946	-	300,872
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant - Title XX	93.667	31-6400072	-	18,478
Total Social Services Block Grant			-	319,351
<i>Passed-through Ohio Department of Jobs and Family Services</i>				
Medicaid Cluster				
Medical Assistance Program	93.778	G-1819-11-5759	-	536,133
<i>Passed-through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program - Waiver Administration	93.778	31-6400072	-	210,265
Total Medicaid Cluster			-	746,398
Total U.S. Department of Health and Human Services			374,927	5,958,252
U.S. Department of Homeland Security:				
<i>Passed through Ohio Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA-DR-4360-OH	-	6,194
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	-	38,460
Total U.S. Department of Homeland Security			-	44,654
Total Expenditures of Federal Awards			\$ 374,927	\$ 11,903,468

The accompanying notes are an integral part of this schedule.

KNOX COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Knox County (the County) under programs of the federal government for the year ended December 31, 2021. 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, except expenditures passed through Ohio Department of Transportation for the Formula Grants for Rural Areas Program (AL #20.509) are presented on an accrual basis. 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 not 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 Ohio Department of Jobs and Family Services to other governments or not-for-profit agencies (subrecipients). 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 – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2021 is \$380,368.58.

NOTE F - 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.

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2021, the County made allowable transfers of \$164,851 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 \$1,210,675 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,375,526
Transfer to Social Services Block Grant	<u>(164,851)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,210,675</u>

OHIO AUDITOR OF STATE KEITH FABER



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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

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

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 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Knox County
117 East High Street
Mount Vernon, Ohio 43050

To the County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Knox County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Knox County's major federal programs for the year ended December 31, 2021. Knox County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Knox County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Knox County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 28, 2022. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 10, 2022

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KNOX COUNTY
 SCHEDULE OF FINDINGS
 2 CFR § 200.515
 DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	AL #20.509 Formula Grants for Rural Areas AL #21.027 Coronavirus State and Local Fiscal Recovery Funds AL #20.106 Airport Improvement Program AL #93.558 TANF Cluster AL #93.778 Medicaid Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

KNOX COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2021-001

Chester Woods served as the Fiscal Officer for the Knox County Engineer's Office, Knox County, Ohio from October 17, 2016 through May 25, 2020 (Period). Mr. Woods' duties included receiving and processing bills for payment by the Auditor's Office, maintaining records, keeper of the authorized users of the credit cards and reviewing all credit card purchases and ordering of supplies for the Engineer's Department. Mr. Woods' employment was terminated May 25, 2020 due to the discovery of a falsified email which concealed items purchased for personal use using the County's credit card.

During the Period, 81 out of 2,490 Engineer's Office transactions totaling \$9,076 were for items determined to be a personal purchase. The 81 transactions spanned 43 checks to pay for the credit card transactions.

On May 12, 2022, Mr. Woods pled guilty to one count of Theft in Office (**Ohio Rev. Code § 2921.41(A)(1)**), a felony of the fourth degree and one count of Insurance Fraud (**Ohio Rev. Code § 2913.47(B)(1)**) a felony of the fifth degree in Knox County Common Pleas Court Case No. 22CR05-0098. Mr. Woods was sentenced to 15 months imprisonment, two years community control and ordered to pay restitution in the amount of \$9,076 to Knox County Engineer's Office, \$2,000 to Broadspire Insurance and \$8,785 in audit costs.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding For Recovery for public property converted or misappropriated is hereby issued against Chester Woods, Fiscal Officer, in the amount of \$17,861 and in favor of the Knox County's Motor Vehicle and Gas Tax fund.

Officials' Response: We did not receive a response from Officials to this finding.