



Auditor
Charles E. Walder
Chief Fiscal Officer

February 28, 2022

Attorney Todd Hicks
Thrasher Dinsmore & Dolan
100 7th Avenue, Suite 150
Chardon, OH 44024

Attorney Hicks:

I am in receipt of your letter dated February 21, 2022, that was published by Geauga Park District (GPD) in the Geauga Maple Leaf newspaper on February 24, 2022, and sent to other newspapers, whereby you “demand that [I] remove the new tab on [my] office’s web page and change [my] approach.” What a curious “coincidence” that your demand letter arrived along with a series of similar demands from Judge Timothy J. Grendell opposing my transparency page initiative.

As a first matter of action, you and your firm are well aware that as County Auditor, I am represented by legal counsel: County Prosecutor James R. Flaiz. You and your firm have been repeatedly advised by Prosecutor Flaiz to direct any GPD issues to his office as my counsel. Your continued violation of the Rules of Professional Conduct in this regard should be of concern to you and your firm.

Secondly, you make numerous statements about me in your demand letter that you know to be false, again a violation of the Rules of Professional Conduct. You state “[w]hen GPD elected to become self-fiscal last year, [I] repeatedly made it clear that [my] office would not assist in any transition and “my” office refused to provide necessary information to enable a smooth transition” (emphasis added). These statements are false and maligning. It is fact, you personally signed receipt of thousands of pages of documents prepared by my Office, after GPD refused to accept them (See Exhibit A).

Lastly, as to your “demand” for me to remove a specific tab on my Office’s transparency web page, **I will not**. I will however, continue to do my part to increase transparency in Geauga County government in order to combat public corruption and abuse of public funds. People who have an issue with transparency are people with something to hide.

Sincerely,

Charles E. Walder
Gauga County Auditor

cc: Ohio Office of Disciplinary Counsel

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

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**CERTIFICATE OF TRANSITION FOR ALL FISCAL OFFICERS OTHER THAN COUNTY TREASURERS,
COUNTY AUDITORS, TOWNSHIP FISCAL OFFICERS, AND SCHOOL TREASURERS**

June 30, 2021

Michael Frederick, Treasurer
Geauga Park District, Geauga County
9160 Robinson Road
Chardon, Ohio 44024

(NOTE: If a successor has not been elected/appointed, the certificate should be addressed to the appointing authority)

The Geauga County Auditor's legal counsel has opined that ORC 117.171 does not apply to this transaction and therefore this transition certificate is not required. It is however being provided to the District as a courtesy.

I, Charles E. Walder, have prepared this certificate of transition upon leaving office on June 28, 2021, as an ex officio member of the Geauga County Park District's (the "District") Board of Park Commissioners pursuant to ORC 1545.22. This certificate contains an inventory of items and other information which is my responsibility to provide to my successor/successor's office.

Due to security concerns and internal control measures, any confidential information, passwords or pins to accounts are **not** included in the information listed below. Upon assuming the position, you should follow the policies and guidelines of the Board and contact the financial institutions to transition accounts.

Initially the District advised me of a July 1, 2021 transition date then unexpectedly and without prior notice took Board action to separate from the County at approximately 9:30am on June 28, 2021, in a special public meeting. Certified notice of separation was provided personally to me at approximately 1:22pm on June 28, 2021, by Executive Director John Oros and newly appointed District Treasurer Michael Frederick. At that notification I confirmed with both the Executive Director and the new Treasurer that under ORC 1545 my authority to act on behalf of the District ceased as of the effective moment of the appointment of a Treasurer. This ceasing included the issuance of any warrants, except that required to remit their funds to their new depository, make any payroll obligations for the District, and file any documents on behalf of the District.

Previous cautionary communication to the District by my Office well in advance of the June 28th Board action leads me to expect that the District has prepared the necessary infrastructure required to accept the transition including populating their new accounting system, preparing for their July 2, 2021 payroll run, submitting their required statutory filing obligations with OPERS, Federal, State, and Local taxing authorities and the myriad of other details required to successfully transition. As with the simultaneous transition away from County Information Technology services, it is also expected that the District has parallel systems in place, vetted, and ready to go upon transition.

Upon transition of the duties of this office, I have provided the following items, documents, or access, that were under my purview as fiscal officer:

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X Keys or other physical access to all offices, vehicles, and other property including access to parking and/or other restricted access credentials as well as any other public assets in my possession and under my purview.

No property of the District was ever in my possession and I had no private access to parking, restricted areas, or other assets of the District, therefore there is nothing to transition.

X List of all credit, debit, purchasing/procurement cards as well as a list of any other authorized users.

Credit and merchant cards, if any, of the District are maintained by the District but invoices were paid by my office. No District debit or purchasing/procurement cards are known to exist by my office, therefore there is nothing to transition.

X List of all systems utilized, including accounting and inventory systems, and directions to access them.

All systems utilized, including accounting and inventory systems are owned, maintained, and controlled by Geauga County. None of the systems used are District property and it is believed that the District will be converting to other systems upon transition. My Office is returning recently submitted purchase order and voucher materials which have been pulled from processing as a result of the District's notice of transition (EXHIBIT C-1).

An extensive set New World Accounting reports is being provided to you (EXHIBIT C-2) to provide you with your departing status as it pertains to appropriations, encumbrances, and the like. While I presume that you had pre-configured your UAN system prior to separation this exhibit could serve as a backup reference as you are no longer on the County's accounting system.

While vendors used by the District are County vendors and not exclusive to the District, we have provided you with a summary listing (EXHIBIT C-3) of the vendors that the District has used in 2021 so that you can confirm their setup in UAN. Appropriate tax exemption data and other information provided to the County remains the property of the County as these are County vendors. You should obtain new vendor data forms in compliance with your fiscal procedures and run all necessary checks and vetting for the District. Again, we expect that this activity has already been done in preparation to separate from the County.

X List of all bank and investment accounts, including bank reconciliations and accompanying support as well as the related signatories associated with these accounts, and any other related external systems.

All depository information for District money is under the statutory authority of the County Treasurer. As County Auditor, I am a signatory on the County's Huntington Bank account upon which District warrants are drawn. Upon separation the District's funds will no longer utilize this account and will use their own designated depository, therefore there is nothing to transition.

X List of any cash, checks, and any other monies including any petty cash accounts and change funds (cash on hand).

Cash, checks, and any other monies including petty cash accounts and change funds were not maintained by my Office and remain in the care custody and control of the District. A fund accounting and balance report is included with this document memorializing the transfer of District monies transmitted to the District's depository (EXHIBIT E-1).

X Current operations and/or policy manual.

Current operation and/or policy manuals depict the operations of the County Auditor's Office and would not necessarily serve as the operations and/or policy manual of the District, therefore there is nothing to transition.

X List of statutory filings, notifications and any other statutorily required responsibilities.

I am unable to provide legal advice regarding required statutory responsibilities but recommend fiscal officer and compliance training and the following of ORC 1545 as well as ORC 5705 among other laws. The role and statutory responsibilities of the County Auditor varies greatly from that of the District treasurer, and as I remain the County Auditor most of these responsibilities remain with my Office. I also recommend CPIM training and certification for the new District treasurer.

Statutory filings requirements include Federal (including Medicare), State, and Local taxing authorities, Ohio Unemployment Compensation reporting, Ohio Worker's Compensation reporting, Deferred Compensation reporting, Ohio Public Employee Retirement System reporting, School District income reporting, child support and garnishment remitting, Fraternal Order of Police remittance, annual submission of Schedule of Expenditures of Federal Awards report and Annual W-2 reporting including Employee Healthcare Contribution reporting. A listing of filings is provided in EXHIBIT G-1.

*Of special note is a requirement of OPERS filing that is due today. It was our intention to file the District's OPERS with the other County employees today, June 30, 2021; however the District's Board moving up the transition to June 28th prevents our having access to funds from the District as well as denies our having authority to file on behalf of the District and transfers this responsibility to the new Treasurer. **THE NEW TREASURER NEEDS TO IMMEDIATELY PAY AND FILE THIS OPERS REPORT (TODAY) TO AVOID POSSIBLE LATE FEES AND PENALTIES.***

As the District will have to establish new reporting accounts with the various agencies using their new Federal ID number current filing information may not be helpful.

On deposit employee deduction money held in the County Treasury has been remitted to the District and will need to be reported by the District by its authorized Treasurer to the required agencies. (Again, see EXHIBIT C-2 and EXHIBIT E-1).

X Current governing documents and strategic plans (e.g. constitution, bylaws, union and other agreements, meeting minutes, etc.)

Current governing documents and strategic plans are those of the County Auditor as it pertains to that duty and not specific to the District, therefore there is nothing to transition.

X Organizational chart and position descriptions/responsibilities for all personnel of the official's office if applicable.

Organizational chart and position descriptions/responsibilities for all personnel are those as they pertain to the County Auditor's Office and are not relevant or transition to the District.

X List of all current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and any other agreements.

Current leases, contracts, outstanding loans and advances, lines of credit, debt schedules, continuing disclosure obligations, State and Federal grant agreements, and other agreements are all in the possession of the District. A listing of current, certified contracts (EXHIBIT J-1) is provided as a courtesy along with copies of current Federal Grant information (EXHIBIT J-2). Obligations relating to public records requests relating to payroll and/or financial information transition to the District. I strongly encourage and recommend obtaining ethics, public records, and sunshine law training. I further recommend creation and utilization of a public records log in accordance with recommendations from the Auditor of State.

X All budgetary documents including budgets, certificates or amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings.

Budgetary documents, certificates and amended certificates of estimated resources and appropriations, past audits and management letters, and copies of budget commission filings remain under the authority of my Office as County Auditor. Copies of these documents have been previously provided to the District's fiscal representative on an ongoing basis however are also included as a courtesy (EXHIBIT K-1).


X List of any pending correspondence or other matters requiring immediate attention.

Other matters requiring attention (EXHIBIT L-1). Other correspondence (EXHIBIT L-2).

X Any other records pertaining to the operation of the office such as payroll, insurance policies, bonds of elected officials or employees, levy language for all levies currently being collected, etc.

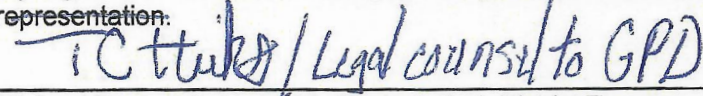
***Confidential payroll records of District employees have been copied, sealed, and provided under signature to the District in order to preserve their security (EXHIBIT M-1).** Insurance policies, bonds, and levy information remain under the authority of my Office as County Auditor. Levy information has been provided to the District's fiscal representative on an ongoing basis. (Again, see EXHIBIT K-1). A recently submitted payroll timesheet for the July 2, 2021 payroll run is being returned to the District as my office is not authorized by law to process District payroll beyond the Treasurer's appointment effective date/time (EXHIBIT M-2).*

My signature below represents my certification the information provided is complete and accurate.



Charles E. Walder, Outgoing Geauga Park District Fiscal Officer, Geauga County 6-30-2021 Date

My signature below acknowledges receipt of the ~~items and other information identified in this letter of representation:~~



Michael Frederick, Incoming Geauga Park District Treasurer, Geauga County 6/30/2021 Date

Per ORC §117.171, the outgoing officeholder and incoming officeholder/office are each mandated to retain a copy of the letter in the event the Auditor of State determines it is necessary to test the accuracy of this letter.

two boxes of documents (sealed) and a sealed envelope. At this time, I cannot verify the contents of the two boxes and envelope.



Auditor
Charles E. Walder
Chief Fiscal Officer

June 29, 2021

Pursuant to Geauga Park District Resolutions No. 12-21 and 13-21, passed by the Geauga Park District Board of Commissioners on June 28, 2021, please find the following documents, which were in the custody of the Geauga County Auditor in his former role as ex officio member of the Geauga Park District Board of Commissioners:

Original Purchase Order
Original Vouchers Submitted for session

The above-named documents are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

Charles E. Walder
Gauga County Auditor

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June 30, 2021

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- District Payroll submission
- Budget Performance Report through June 28, 2021 Including Carryovers
- Budget Performance Report through June 28, 2021 Excluding Carryovers
- Open Encumbrances Report as of approximately 8:30am on June 30, 2021
- Trial Balance for 2021 through June 28, 2021

The above-named documents or issues are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

Charles E. Walder
Gauga County Auditor

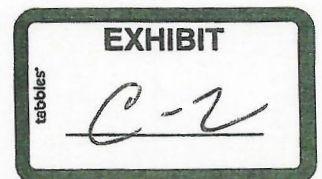
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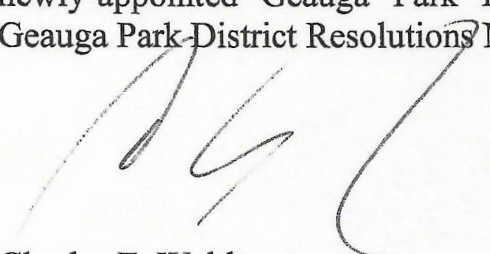
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June 30, 2021

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- County Vendors utilized by the District in 2021

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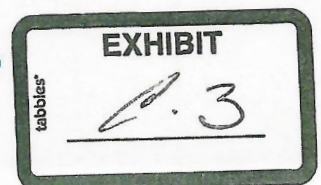
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June 29, 2021

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- Wire Transfer of Funds receipt and copy
- Auditor's Cash Statement
- Treasurer's Cash Statement
- May Pay Period Deduction
- June Pay Period Deduction
- Deduction History by Department
- Deduction History by Employee

The above-named documents or issues are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

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Gauga County Auditor

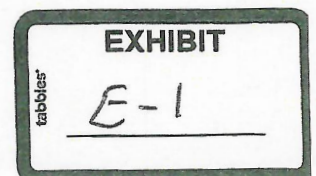
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June 30, 2021

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- List of statutory and other filing requirements and deadlines

NOTE OPERS FILING IS DUE TODAY AND MUST BE FILED – THE COUNTY FILING PERFORMED TODAY DOES NOT INCLUDE PARK EMPLOYEES AS THE DISTRICT FUNDS HAVE BEEN REMITTED AND AUTHORITY OF FILING AND ISSUING WARRANTS FOR PARK OBLIGATIONS HAS TRANSFERRED TO THE DISTRICT'S TREASURER EFFECTIVE JUNE 28, 2021.

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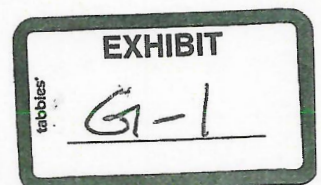
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Copies of Current Certified Contracts

The above-named documents are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

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Gauga County Auditor

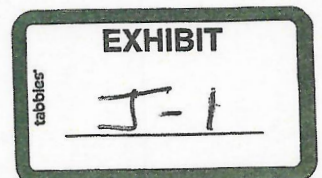
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Copies of Park District Grants

The above-named documents are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

Charles E. Walder
Gauga County Auditor

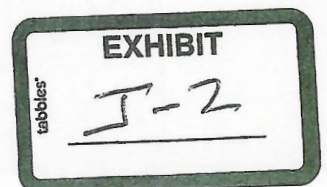
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Copies of Current Apportionments
Copies of Current Certificate of Estimated Resources
Copies of District's Budget Worksheets
Copies of District's Levies
Copies of Amendments to the Certificate of Estimated Resources and other Budget Commission documents

The above-named documents are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

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AUDIT ISSUES - OPEN

- Public Records Request to John Oros dated September 28, 2020;
- Resolution of donation practice with Juvenile/Probate Court (text/email vs docket entry);
- 2020 Anonymous cash donations (approx. \$800k); and
- Uncertified employment contract for John Oros violating R.C. 5705.41.

The above-named documents or issues are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

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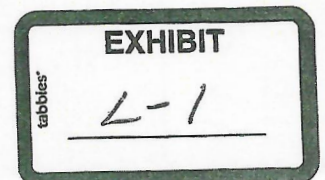
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- Other Correspondence with District

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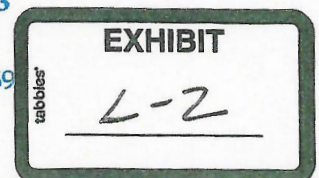
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Copies of Current Employee Payroll Folders and Status Changes

The above-named documents are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

Charles E. Walder
Gauga County Auditor

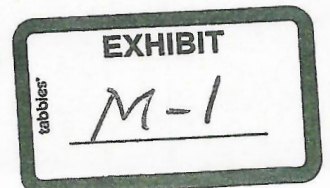
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- District Payroll Timesheet submission

The above-named documents or issues are hereby transferred to the newly-appointed Geauga Park District fiscal officer pursuant to Geauga Park District Resolutions No. 12-21 and 13-21.

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