

ORDINANCE NO. 108-21

AN ORDINANCE OF THE COUNCIL OF THE CITY OF MEDINA, OHIO, CERTIFYING THAT WHEN A MUNICIPAL OBLIGATION WAS INCURRED SUMS WERE LAWFULLY APPROPRIATED IN THE FUNDS TO SATISFY THE OBLIGATION AND SUFFICIENT SUMS CURRENTLY EXIST TO SATISFY THIS OBLIGATION, AND DECLARING AN EMERGENCY.

WHEREAS: Certain certifications are necessary for the continued operations of Municipal Services; and

WHEREAS: This Ordinance will provide for the efficient and lawful certifications to provide Municipal Services as required by Ohio Revised Code Section 5705.41(D); and

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC. 1: That in accordance with Ohio Revised Code §5705.41(D), at the time that the contract or order was made and at the time of execution of the Finance Director’s certificate, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance.

SEC. 2: That the Finance Director is authorized to draw warrants for the payment of Invoice totaling \$7,970.40 to the Treasurer State of Ohio from Account No. 001-0707-52221.

SEC. 3: That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.

SEC. 4: That this Ordinance shall be considered an emergency measure necessary for the immediate preservation of the public peace, health and safety, and for the further reason because of the immediate need for the authorization of expenditures, this Resolution shall be in full force and effect immediately upon its passage and signature by the Mayor.

PASSED: June 28, 2021

SIGNED: John M. Coyne, III
President of Council

ATTEST: Kathy Patton
Clerk of Council

APPROVED: June 29, 2021

SIGNED: Dennis Hanwell
Mayor

0574

ORD. 108-21

OHIO AUDITOR OF STATE KEITH FABER



Invoice for Services

How to Contact Us:
1-800-282-0370
Monday - Friday 8-4

Customer Number: 06B90

CITY OF MEDINA
KEITH DIRHAM, FINANCE DIRECTOR
132 N. ELMWOOD
MEDINA OH 44256

Account Summary

Previous Balance	\$0.00
Current Charges	\$7,970.40
Payments, Credits	\$0.00
Current Balance	\$7,970.40
Statement Date:	4/30/2021
Payment Due Date:	5/30/2021

Transactions

04/30/2021 BILL0000000292559 Financial Audit - 06B90MEDI-FA120 \$7,970.40

Now available! Payment by electronic check.
For more information, please visit
<https://eservices.ohioauditor.gov>

PO# 21-1220 Line # 1 = \$7,970.40

Partial Complete

Date: 6/1/2021

Approved: [Signature]

Current	1-30	31-60	61-90	91-120	120+
\$7,970.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PLEASE RETURN BOTTOM PORTION WITH YOUR REMITTANCE

OHIO AUDITOR OF STATE KEITH FABER



Balance Due: \$7,970.40
Payment Due Date: 5/30/2021
Customer Number: 06B90
Customer Name: CITY OF MEDINA

Make Check Payable To:
Treasurer of State of Ohio

Apply Payment To:

42200 - Financial Audit - 06B90MEDI-FA120

Remit To:
Keith Faber
Auditor of State
Accounts Receivable Office
P.O. Box 711825
Cincinnati, OH 45271-1825

Amount Enclosed:

EXPLANATION OF BILLING RATES and CHARGES

Ohio law requires the Auditor of State to charge public offices the total cost of audits conducted. ORC 117.13

However, the law also provides that, for **local public offices**, AOS audit charges shall be offset based on resources provided by the Ohio General Assembly. Resources currently available to subsidize AOS audit costs are the Local Government Audit Support Fund (LGASF)^[1] and the state General Revenue Fund.

For **state agencies**, AOS audit charges are offset to comply with federal cost recovery guidelines by a subsidy provided by the Ohio General Assembly from the state General Revenue Fund.

The current federally approved cost recovery rate for **local public offices** is **\$75.69**. The subsidized AOS rate charged is **\$41.00 per hour**.

The current federally approved cost recovery rate for **state agencies** is **\$96.21**. The current subsidized AOS rate charged to **state agencies** is **\$79.00 per hour**.

For audit services performed by AOS interns, the AOS rate is 50 percent of the otherwise applicable rate.

The current subsidized AOS rates are financially feasible only due to state appropriations made by the Ohio General Assembly from the Local Government Audit Support Fund and the General Revenue Fund.

^[1] The Auditor of State's Office proposed establishment of the LGASF in FY 2020 is to avoid an immediate and substantial increase in audit charges for AOS local audit clients..

NOTICE TO DELINQUENT ACCOUNTS

A failure to pay the Auditor of State in full within forty-five days of the payment due date identified on this invoice shall constitute a delinquent account. Failure to make payment will result in the delinquent account being certified to the Ohio Attorney General's Office, Collection Enforcement, for collection under Ohio Revised Code 131.02(A). Alternatively, Ohio Revised Code section 117.13 (D) authorizes the Director of the Office of Budget Management or the county auditor, in order to satisfy certified balances owed to the office of the Auditor of State, to withhold from a public office with delinquent accounts any amounts that are available up to the amount owed by the public office from those funds lawfully payable and due to the public office.

The public office should contact the Auditor of State's Finance Department to make arrangements to pay delinquent balances prior to certification.

Current Invoice Charge Detail

Audit			Hours	Amount
06B90MEDI-FA120	Simak, Margaret L	3/22/2021 - 4/24/2021	77.90	\$3,193.90
	Ebob, Ako D	3/22/2021 - 4/24/2021	61.00	\$2,501.00
	Smith, Cory C	3/22/2021 - 4/24/2021	48.50	\$1,988.50
	Moore, Andrew J	3/22/2021 - 4/24/2021	6.00	\$246.00
	Young, Lindsey T	3/22/2021 - 4/24/2021	1.00	\$41.00
BILL0000000292559			194.40	\$7,970.40