

COMMISSIONERS JOURNAL NO. 48 - DELAWARE COUNTY  
MINUTES FROM REGULAR MEETING HELD FEBRUARY 16, 2006

**THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY MET IN REGULAR SESSION ON THIS DATE WITH THE FOLLOWING MEMBERS PRESENT:**

Present: Glenn A. Evans, Kristopher W. Jordan, James D. Ward

**PUBLIC COMMENT**

John Rielly, Genoa Township Trustee, asked the Commissioners for support in working with the County Engineer to put a 4 way stop at the intersection of Worthington Road and Lewis Center. Many accidents occur at the intersection and there are long term plans for intersections improvements, but the intersection does not currently meet the qualifications for a 4 way stop. The Trustees do not want a fatal accident to occur.

(For a complete record refer to the Official CD minutes).

**RESOLUTION NO. 06-206**

**IN THE MATTER OF APPROVING THE RESOLUTIONS AND RECORDS OF THE PROCEEDINGS FROM REGULAR MEETING HELD FEBRUARY 13, 2006 AS CONTAINED IN THE COUNTY'S OFFICIAL ELECTRONIC RECORDINGS OF THE PROCEEDINGS:**

It was moved by Mr. Jordan, seconded by Mr. Evans to approve the resolutions and records of the proceedings from regular meeting held February 13, 2006 as contained in the county's official electronic recordings of the proceedings.

Vote on Motion                      Mr. Evans                      Aye                      Mr. Jordan                      Aye                      Mr. Ward                      Aye

**RESOLUTION NO. 06-207**

**IN THE MATTER OF APPROVING PURCHASE ORDERS, VOUCHERS AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR0215 AND MEMO TRANSFERS IN BATCH NUMBERS MTAPR0215:**

It was moved by Mr. Evans, seconded by Mr. Jordan to approve payment of warrants in batch numbers CMAPR0215, memo transfers in batch numbers MTAPR0215 and Purchase Orders and Vouchers as listed below:

<u>Vendor</u>	<u>Description</u>	<u>Account Number</u>	<u>Amount</u>
<b>PO's</b>			
Compmangement Inc.	Workers Comp Coverage Premium	75110902-5301	\$ 12,000.00
Henry P. Thompson Co. Inc.	2 RAS Pumps for Scioto Reserve	66011913-5260	\$ 8,469.00
Delaware Historical Society	Grant	10011102-5601	\$ 20,000.00
<b>Increases</b>			
Franklin County Coroner	Autopsy Service	10030301-5342	\$ 10,000.00
<b>Vouchers</b>			
Motorola	Radio Equipment Countywide	40411410-5450	\$ 297,681.64
Prudential Life & Disability	Dec 2005 Premiums	60211902-5370	\$ 5,195.15
Williamson Builders	Drywall/Jail	40411414-5410	\$ 68,116.23
Jess Howard	Electrical/Jail	40411414-5410	\$ 17,947.33
AEP	Electric Service to Scioto Reserve	66011913-5338	\$ 7,880.32
AEP	Electric/County	65211905-5319	\$ 39,678.76
NHG Development Group	Return Of Unused Inspection Fees	65111904-5319	\$ 12,000.00
Delaware Historical Society	Grant	10011102-5601	\$ 20,000.00
<b>Memo Transfer Voucher</b>			
<b>From</b>	<b>To</b>		
Commissioners 10011501-5350	Br of Developmental Disabilities 29519000-4539	County Home Closing	\$ 7,500.00

Vote on Motion                      Mr. Jordan                      Aye                      Mr. Evans                      Aye                      Mr. Ward                      Aye

**RESOLUTION NO. 06-208**

**IN THE MATTER OF GRANTING THE ANNEXATION PETITION OF 5.355 ACRES OF LAND IN ORANGE TOWNSHIP TO THE CITY OF COLUMBUS:**

It was moved by Mr. Jordan, seconded by Mr. Evans to approve the following resolution:

Whereas, on January 11, 2006, the Clerk to the Board of the Delaware County Commissioners received an annexation petition filed by Robert E. Albright Esq., agent for the petitioners, of 5.355 Acres, more or less, in Orange Township to the City of Columbus.

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Whereas, ORC Section 709.023-Expedited Type 2 Annexation Petition; Petitions By All Property Owners With Or Without Consent of Municipality & Township(s) – If the Municipality or Township does not file an objection within 25 days after filing of annexation, the Board at its next regular session shall enter upon its journal a resolution granting the proposed annexation.

Whereas, 25 days have passed and the Clerk of the Board has not received an objection from the City of Columbus or the Township of Orange.

Therefore, Be It Resolved, the Delaware County Board of Commissioners grants the annexation petition request to annex 5.355 Acres, more or less, in Orange Township to the City of Columbus.

Vote on Motion            Mr. Ward            Aye    Mr. Jordan            Aye    Mr. Evans            Aye

**RESOLUTION NO. 06-209**

**IN THE MATTER OF FORWARDING A NEW LIQUOR LICENSE REQUEST FROM EURO SPIRITS LLC TO THE OHIO DIVISION OF LIQUOR CONTROL WITH A REQUEST FOR A HEARING:**

It was moved by Mr. Evans, seconded by Mr. Jordan to approve the following resolution:

Whereas, the Ohio Division of Liquor Control has notified both the Delaware County Board of Commissioners and the Genoa Township Trustees that Euro Spirits LLC has requested new C and C2 permits located at 7001-A Sunbury Road Genoa Township Westerville, Ohio 43082, and

Whereas, the Genoa Township Trustees have requested a hearing, the Delaware County Sheriff has responded--no known reason for a hearing to be requested;

Therefore Be it Resolved, The Clerk of the Board shall complete the necessary forms and notify the Ohio Division of Liquor Control that an objection was made and a hearing is requested by this Board of County Commissioners.

Vote on Motion            Mr. Evans            Aye    Mr. Jordan            Aye    Mr. Ward            Aye

**RESOLUTION NO. 06-210**

**IN THE MATTER OF APPROVING PERSONNEL ACTIONS:**

It was moved by Mr. Jordan, seconded by Mr. Evans to approve the following:

EMS employee Jody Fortney is a 24 hour Lieutenant at Station #10 on unit 3; effective date January 30, 2006.

EMS employee Scott Murphy is a 24 hour Lieutenant at Station #10 on unit 1; effective date January 28, 2006.

EMS employee Kevin George is a 24 hour Lieutenant at Station #10 on unit 2; effective date January 29, 2006.

Vote on Motion            Mr. Jordan            Aye    Mr. Evans            Aye    Mr. Ward            Aye

**RESOLUTION NO. 06-211**

**IN THE MATTER OF ADOPTING A RESOLUTION DECLARING IT NECESSARY TO LEVY A REPLACEMENT AND INCREASE OF A TAX IN EXCESS OF THE TEN MILL LIMITATION FOR THE OPERATION OF THE 9-1-1 SYSTEM:**

The Board of Commissioners of Delaware County, Ohio met in regular session on the 16<sup>th</sup> of February at the Office of the Commissioners with the following members present: Glenn Evans, Kris Jordan and James Ward.

Commissioner Evans moved, the adoption of the following Resolution:

WHEREAS: the current .31 mill 9-1-1 levy will expire on December 31, 2006 and will no longer provide revenue for the operation of the county-wide 9-1-1 system, and;

WHEREAS: the amount of taxes which may be raised within the ten mill limitation will be insufficient to provide an adequate amount for the necessary requirements of said Delaware County, Ohio, and;

WHEREAS: this replacement and increase levy will allow for continued uninterrupted operations of emergency 9-1-1 system.

NOW THEREFORE BE IT RESOLVED, by the two-thirds vote of all the members elected thereto concurring that pursuant to authority provided by ORC 5705.19 (BB) it is necessary to levy a replacement and increase tax

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in excess of the ten mill limitation for the benefit of Delaware County (excluding the Cities of Columbus, Dublin, Westerville) for the purpose of operation of an emergency 9-1-1 system as defined in Section 4931.40 of the Ohio Revised Code, at a rate not exceeding .45 mills for each one dollar valuation, which amounts to (4.5 cents) for each one hundred dollars of valuation for a period of five (5) years. Such amount being a new tax commencing with the 2006-tax year.

FURTHER BE IT RESOLVED, that said levy be placed upon the tax list of the current year if the majority of electors voting thereon vote in favor of the following ballot language in the General Election to be held on May 2, 2006, thereof;

“A replacement of .31 mills of an existing levy and an increase of .14 mills, to constitute a tax for the benefit of Delaware County, Ohio for the purpose of operation of an existing Emergency 9-1-1 System at a rate not exceeding .45 mills for each one dollar of valuation, which amounts to 4.5 cents for each one hundred dollars of valuation, for (5) years commencing in 2006, first due, in calendar year 2007.

Resolved, that the Clerk of this Board of County Commissioners be and is hereby directed to certify a copy of the Resolution to the Board of Elections, Delaware County, Ohio not less than seventy-five days before the election upon which it will be voted and notify said Board of Elections to cause notice of election on the question of levying said tax to be given as required by law.

and Commissioner Jordan seconded the motion.

Vote on Motion            Mr. Evans            Aye            Mr. Jordan            Aye            Mr. Ward            Aye

**RESOLUTION NO. 06-212**

**IN THE MATTER OF APPROVING PERSONNEL ACTIONS:**

It was moved by Mr. Jordan, seconded by Mr. Evans to approve the following:

Sarah Hoffer has resigned as a Social Service Worker III with Job and Family Services; effective date February 8, 2006.

Rosann Gingerich has resigned as a Social Service Worker III with Job and Family Services; effective date February 24, 2006.

Vote on Motion            Mr. Ward            Aye            Mr. Jordan            Aye            Mr. Evans            Aye

**RESOLUTION NO. 06 -213**

**IN THE MATTER OF AUTHORIZING THE USE OF DELAWARE COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES FUNDS TO ASSIST IN FUNDING THE PURCHASE OF COFFEE, MEALS, REFRESHMENTS AND OTHER AMENITIES FOR THE CONGRESSIONAL VISIT LUNCHEON:**

It was moved by Mr. Evans, seconded by Mr. Jordan to approve the following:

WHEREAS, The Ohio Attorney General Opinion No. 82-006 addresses the issue Expenditure Of Public Funds For Proper “Public Purpose”, and

WHEREAS, The October 20, 2003, State Auditor’s ruling on payment of Expenditures Of Public Funds For Proper “Public Purpose” states that for persons who are employees or non-employees of the County, the Commissioners must pre-approve expenditures for the purchase of coffee, meals, refreshments and other amenities.

WHEREAS, the Delaware County Department of Job and Family Services has responsibility for various federally funded programs; and

WHEREAS, a visit for Pat Tiberi has been organized in Delaware County on February 21; and

WHEREAS, a luncheon has been organized for the purpose of discussing Federal budget impact on social services programs; and

NOW THEREFORE, PURSUANT TO THE FOREGOING, BE IT HEREBY RESOLVED, by the Board of Commissioners, County of Delaware, State of Ohio as follows:

Section 1. That the Delaware County Board of Commissioners hereby authorizes the use of Department of Job and Family Services funds in an amount not to exceed \$70.00, to assist in funding the purchase of coffee, meals, refreshments and other amenities for The Congressional Visit Luncheon.

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**Further Be It Resolved**, that the Commissioners approve a Purchase Order Request to All Occasions for \$70.00

Vote on Motion            Mr. Jordan            Aye            Mr. Evans            Aye            Mr. Ward            Aye

**RESOLUTION NO. 06-214**

**IN THE MATTER OF AUTHORIZING THE DELAWARE COUNTY PROSECUTOR'S OFFICE TO FILE AN APPROPRIATION ACTION AGAINST VALERIE KNOWLTON TO APPROPRIATE AN EASEMENT:**

It was moved by Mr. Jordan, seconded by Mr. Evans to approve the following:

WHEREAS, the Delaware County Board of Commissioners (the "Board") and the Delaware County Sanitary Engineer's Office (the "Sanitary Engineer"), for the purpose of protecting the public health and welfare, currently are installing and constructing a sanitary sewer pipe and related improvements known as the Perry-Taggart Sewer Project;

WHEREAS, on account of delays relating to subcontractor error and work stoppage, the Perry-Taggart Sewer Project completion timeline has been disrupted;

WHEREAS, the Board has determined that, on account of the construction delays, it is necessary to acquire an extension of an existing temporary construction easement for the acquisition, construction, maintenance, or operation of the Perry-Taggart Sewer improvement;

WHEREAS, on January 26, 2006, the Sanitary Engineer commenced negotiations to acquire a one year extension of an existing temporary construction easement (the "Easement") on the property that is described in Exhibit A attached hereto (the "Property"), which Property is owned by Ms. Valerie Knowlton of 7650 Olentangy River Road, Delaware, Ohio 43015;

WHEREAS, the Board, through the Sanitary Engineer, has offered Ms. Knowlton \$1,880 as the appraised value for the Easement, which amount is based on an independent appraisal;

WHEREAS, Ms. Knowlton has rejected the Board's offer and the Board, Sanitary Engineer and Ms. Knowlton have been unable to agree upon the Board's purchase of the Easement; and

WHEREAS, the Board has authority, pursuant to Sections 163.01 to 163.22 and 6117.39 of the Ohio Revised Code to appropriate the Easement;

THEREFORE, BE IT RESOLVED, that the Board hereby authorizes the Delaware County Prosecutor's Office to file an appropriation action against Ms. Knowlton pursuant to Sections 163.01 to 163.02 and 6117.39 of the Ohio Revised Code to appropriate the Easement.

Vote on Motion            Mr. Evans            Aye            Mr. Jordan            Aye            Mr. Ward            Aye

**RESOLUTION NO. 06-215**

**IN THE MATTER OF APPROVING A CONTRACT BETWEEN THE DELAWARE COUNTY COMMISSIONERS AND THE AUDITOR OF STATE'S OFFICE FOR THE AUDIT OF THE BASIC FINANCIAL STATEMENTS OF THE COUNTY FOR THE YEAR ENDING DECEMBER 31, 2005:**

It was moved by Mr. Evans, seconded by Mr. Jordan to approve the following:

This letter of arrangement between Delaware County, Ohio (the County) and the Auditor of State sets forth the nature and scope of the services we will provide, the County's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services achieve the mutually agreed upon objectives of the County.

**Summary of Services**

We will audit the basic financial statements of the County as of and for the year ended December 31, 2005, following auditing standards generally accepted in the United States of America and 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 Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments) and Non-Profit Organizations*. The objective of an audit is to express our opinion concerning whether the financial statements present fairly, in all material respects, the financial position of the County, and the results of its operations, and cash flows of the proprietary funds, in conformity with accounting principles generally accepted in the United States of America.

We will perform our audit to form an opinion on the basic financial statements, taken as a whole. The combining, individual fund statements and schedules, and the supplementary statements for non-major funds and the Schedule of Federal Awards Expenditures listed in the table of contents, will be presented for additional analysis,

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and are not a required part of the basic financial statements. We will subject this information to the auditing procedures applied in our audit of the basic financial statements and will render our opinion on whether this information is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

We expect to deliver our report on or about June 30, 2006.

We will apply certain limited procedures, which will consist principally of inquiries of management regarding the methods of measurement and presentation of Management's Discussion and Analysis, which is Supplementary Information required by GASB Statement number 34.

We also will read the other information included in the introductory and statistical sections of the Comprehensive Annual Financial Report (CAFR) and consider whether such information, including the manner of its presentation, is materially consistent with information appearing in the financial section. However, we will not provide an opinion on the introductory or statistical sections of the CAFR.

#### **Engagement Team**

The engagement will be led by:

- \* Patricia Wooldridge, CPA, Assistant Chief Auditor, who will be responsible for assuring the overall quality, value, and timeliness of our services to you;
- \* Bill Collier, CPA, Senior Audit Manager, who will be responsible for managing the delivery of our services to you; and
- \* Randy Turner, Audit Manager, who will be responsible for on-site administration of our services to you.

#### **Limitations of the Auditing Process**

We will plan and perform the audit to reasonably assure that the financial statements are free of material misstatement, whether caused by error or fraud. However, there are inherent limitations in auditing. For example, audits are often limited to selective testing of data. Therefore error and fraud, if they exist, may not be detected. It is not cost efficient for us to examine every transaction, as would be needed to help detect immaterial fraud. An audit is not designed to detect immaterial error or fraud. Also, because of the characteristics of fraud, including attempts at concealment through collusion and forgery, a properly designed and executed audit may not detect a material fraud.

Similarly, illegal acts may have occurred. However, our audit provides no assurance that illegal acts generally will be detected and only reasonable assurance that illegal acts having a direct and material effect in determining financial statement amounts will be detected. We will inform you regarding material error and fraud, or illegal acts that come to our attention. You recognize your responsibility for reporting illegal acts in accordance with *Government Auditing Standards*.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements.

#### **Compliance with Laws and Regulations**

Compliance with laws, regulations, contracts, and grants applicable to the County is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will test the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, except for major federal financial assistance programs, our objective is not to provide an opinion on overall compliance with such provisions.

#### **Responsibilities for Internal Control**

As a part of our audit, we will consider the County's internal control, as required by auditing standards generally accepted in the United States of America and *Government Auditing Standards*. These standards require us to obtain an understanding of internal control and assess risk to determine the nature, timing, and extent of auditing procedures necessary for expressing our opinion on the financial statements, and not to provide assurance on internal control over financial reporting. You recognize that the financial statements and establishing and maintaining internal control are management's responsibility. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are adhered to and to identify error and fraud, illegal acts and material noncompliance with laws, regulations, contracts and grant agreements.

#### **Reporting on Internal Control and Compliance**

As required by *Government Auditing Standards*, we will prepare a written report on our tests of compliance with applicable laws and regulations. This report will describe any fraud, illegal acts or other material noncompliance we detect. While our audit is not designed to identify reportable conditions, this report will also describe any reportable conditions, including material weaknesses we identify from our consideration of internal control.

#### **Additional Responsibilities and Reporting Under Circular A-133**

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As required by OMB Circular A-133, we will consider and test the County's internal control policies and procedures used in administering federal award programs we determine to be "major programs," using criteria defined in A-133. Based on this consideration and these tests, we will assess risk and determine the nature, timing, and extent of tests of compliance with requirements that, if not complied with, could materially affect a major federal financial assistance program.

You are responsible for submitting the "reporting package" (see the attached table) to the Federal Clearinghouse, to pass-through entities and, if required, to other Federal agencies. You are responsible for following up and taking corrective action on audit findings. You are also responsible for informing us of significant vendor relationships, when a vendor is responsible for compliance with Federal program requirements.

In accordance with A-133, we will prepare the following reports:

*Opinion on Compliance with Requirements Applicable to Major Federal Financial Assistance Program and Report on the Internal Controls Used in Administering Federal Financial Assistance Programs.* Our report on compliance will include our opinion on compliance with major federal financial assistance programs and also describe instances of noncompliance with Federal requirements we detect that require reporting per Circular A-133. This report will also describe any reportable conditions we identify relating to controls used to administer Federal financial assistance programs, and identify any reportable conditions we determine to be material weaknesses.

We are also responsible for completing certain parts of OMB Form SF-SAC (the Data Collection Form). You are responsible for completing the remainder of the Form, and for submitting it to the Federal Clearinghouse.

**Representations from Management**

At the conclusion of the engagement, the County's management will provide to us a representation letter that, among other things, will confirm management's responsibility for preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, and the schedule of federal awards expenditures in conformity with the applicable basis of accounting, the availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings, management's responsibility for the entity's compliance with laws and regulations, the identification and disclosure to the auditor of all laws and regulations that directly and materially affect the determination of financial statement amounts and, to the best of their knowledge and belief, the absence of fraud involving management or employees with significant roles in internal control. Additionally, we will request representations, as applicable, regarding the inclusion of all component units, and the disclosure of all joint ventures and other related organizations; the proper classification of funds, net assets and fund balances; the proper approval of reserves of fund equity; compliance with laws and regulations, including budget laws or ordinances; compliance with any tax or debt limits, including any related debt covenants; representations relative to GASB-required supplementary information; the identification of all federal assistance programs, and compliance with grant requirements.

Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our audit are immaterial, both individually and in the aggregate, to each respective opinion unit

**Communication**

As part of this engagement we will communicate certain additional matters to the appropriate members of management and the audit committee (or others with equivalent authority). Such matters include (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) audit adjustments, whether posted or waived; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and (7) serious difficulties that we encountered in dealing with management during the audit.

We will present the audit committee (or others with equivalent authority) with our Summary of Unadjusted Differences (if any) at the conclusion of our audit.

**Terms and Conditions Supporting Fee**

As a result of our planning process, the County and the Auditor of State have agreed to an approach designed to meet the County's objectives for an agreed upon fee, subject to the following conditions.

To facilitate meeting our mutual objectives, the County will provide in a timely manner audit schedules and supporting information, an initial list of which has been furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the County is unable to provide such schedules, information and assistance, the Auditor of State and the County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives. Such revisions will be

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set forth in the form of the attached "Amendment to Letter of Arrangement."

In providing our services, we will consult with the County regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for such consultation. However, should a matter require research, consultation or audit work beyond that amount, the Auditor of State and the County will agree to an appropriate revision in services and fee. Such revisions will also be set forth in the form of the attached "Amendment to Letter of Arrangement."

Except for any changes in fees which may result from the circumstances described above, our fees are not expected to exceed those set forth below.

**Fee**

Our fees and expenses for the audit services described above are estimated to be \$76,225.

**Report Submission**

Unless the Auditor of State's audit staff or Local Government Services Division prepares your financial statements ((Financial statements' include the related footnotes, supplemental information and transmittal letter and statistical section (if applicable).)) you or your financial statement preparers are responsible for submitting the audited financial statements to the Auditor of State. You must submit the financial statements in a portable document format (pdf file), using Adobe Acrobat7.

**Access to Our Reports and Working Papers**

Statement on Auditing Standards No. 87 (SAS 87), *Restricting the Use of an Auditor's Report*, requires that our reports disclose the following:

*Our Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards*, and our *Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control over Compliance in Accordance with OMB Circular A-133* are intended solely for the information and use of the audit committee, management, the Board of Commissioners and federal awarding agencies and pass-through entities, and are not intended to be and should not be used by anyone other than these specified parties.

SAS 87 requires us to include the aforementioned restrictive language in our reports due to concerns that other users may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was intended.

However, under Revised Code Section 117.26, an audit report becomes a public record under Section 149.43, Revised Code, when copies of the report are filed with the public officers enumerated in the Revised Code. When copies of the report are filed, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. SAS 87 does not affect public access to our reports or working papers.

Under OMB Circular A-133, we must retain working papers for three years after the release of our audit, and must make our working papers available to certain Federal agencies and the General Accounting Office.

**Peer Review Report**

As required by *Government Auditing Standards*, we have attached a copy of our most recent external quality control review report (Peer Review). The report was unqualified.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us. If you have any questions, please call Bill Collier at (614) 466-3402.

Vote on Motion            Mr. Jordan            Aye            Mr. Evans            Aye            Mr. Ward            Aye

**RESOLUTION NO. 06-216**

**IN THE MATTER OF APPROVING TRAVEL EXPENSE REQUESTS:**

It was moved by Mr. Ward, seconded by Mr. Evans to approve the following:

The Department of Job and Family Services is requesting that an employee attend a Nuts and Bolts Training on February 21/22, 2006, at the cost of \$50.00.

Vote on Motion            Mr. Jordan            Aye            Mr. Evans            Aye            Mr. Ward            Aye

**RESOLUTION NO. 06-217**

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**IN THE MATTER OF ADJOURNING INTO EXECUTIVE SESSION FOR CONSIDERATION OF LAND ACQUISITION AND PENDING OR IMMINENT LITIGATION:**

It was moved by Mr. Jordan, seconded by Mr. Evans to adjourn into Executive Session at 10:15AM.

Vote on Motion            Mr. Evans            Aye    Mr. Jordan            Aye    Mr. Ward            Aye

**RESOLUTION NO. 06-218**

**IN THE MATTER OF ADJOURNING OUT OF EXECUTIVE SESSION:**

It was moved by Mr. Evans, seconded by Mr. Ward to adjourn out of Executive Session at 11:37AM.

Vote on Motion            Mr. Jordan            Absent    Mr. Evans            Aye    Mr. Ward            Aye

There being no further business the meeting adjourned.

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Glenn A. Evans

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Kristopher W. Jordan

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James D. Ward

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Letha George, Clerk to the Commissioners