

# Geauga's Compliance Issues with Federal Dollars

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I, Joe DeBoth, hereby declare that the foregoing content has been independently prepared by me solely for the purpose of informing the public. No assistance, aid, or input was received from any third party, including my employer, county employees, elected officials, or contractors.

The information presented has been derived from publicly available sources, primarily comprehensive annual financial statements, and has been reviewed and compiled by me. I will maintain proper version control and retain a list of frequently asked questions for reference.

# Geauga Federal Grants: The Basics

## Internal Controls

Internal controls are policies, procedures, and systems implemented by management to provide reasonable assurance in safeguarding assets, detecting errors, and preventing fraud.

Internal controls are especially important with federal grants, as the federal government requires them not only for the reasons mentioned above but also to ensure compliance with grant stipulations and proper governance of the process.

## Federal Grants

A federal grant is a financial award authorized by Congress and issued by a federal agency to recipients, such as Geauga County. Unlike loans, these funds generally do not require repayment.

They serve various purposes, including public services, healthcare, and infrastructure.

However, to receive federal funds, recipients must agree to certain stipulations.

## Compliance and Internal Controls Audit

Programs that receive federal grant money must undergo an audit for compliance and internal controls.

This audit is typically performed by the State of Ohio, but it can also be conducted by another CPA firm.

This report analyzes the audit results included in Geauga's Financial Reports, published on the State of Ohio Auditor's website.

# Geauga Federal Grants: Scorecard

As your county auditor, I would aim for more green, meaning a "Low Risk" rating or strong internal controls.

| Federal Internal Controls and Compliance Scorecard |      |      |      |      |      |      |      |      |      |      |      |      |
|--|------|------|------|------|------|------|------|------|------|------|------|------|
|  | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
| <b>Low Risk*</b><br>(or good internal controls)    |      |      | No   | No   | No   | No   | No   | Yes  | No   | No   | Yes  | Yes  |
| <b># of Audit Findings</b>                         |      |      | 0    | 1    | 1    | 1    | 1    | 1    | 0    | 4    | 4    | 0    |
| <b>Material Weakness</b>                           |      |      | No   | Yes  | No   | No   | No   | No   | No   | No   | No   | No   |

|   |  |
|---|--|
| <b>Low Risk Auditee</b>                 | Geauga should work toward regaining this classification, as it reduces audit time and costs. In 2023, Geauga took a positive step; however, it needs another clean report to be considered for a "low risk" status. Unfortunately, the 2024 audit is still ongoing (See: State Audit Timeliness Report). |
| <b># of Findings - Federal Programs</b> | Findings are typically transactions, processes, or internal controls that do not comply with grant stipulations or proper generally accepted accounting principles (GAAP).   |
| <b>Material Weakness Identified</b>     | A material weakness is a weakness in internal control that makes it likely that a significant mistake in the County's financial statements may not be prevented, detected, or fixed in time.   |

\* Low risk (green) indicates very good internal controls that satisfy safeguard requirements and grant stipulations.

# Geauga Federal Grants: County Comparison

Receiving a clean report on federal grants is challenging, even for neighboring counties, with Lake County being the notable exception. However, since the county is investing millions in new technologies, I would expect some of these investments to automate processes or alert the county to internal control weaknesses. Such technology does exist.

|           | "Low Risk" Auditee (Good Internal Controls) |      |      |      |      |      |      |
|-----------|---|------|------|------|------|------|------|
|           | 2024  | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
| Geauga    | ???   | No   | No   | No   | No   | No   | Yes  |
| Lake      | Yes   | Yes  | Yes  | Yes  | Yes  | Yes  | Yes  |
| Portage   | No  | No   | Yes  | Yes  | Yes  | Yes  | Yes  |
| Trumbull  | No  | No   | No   | No   | No   | No   | Yes  |
| Ashtabula | ???   | No   | Yes  | Yes  | Yes  | Yes  | Yes  |

Geauga and Trumbull counties have been unable to go two consecutive audit periods without auditors identifying reportable findings.

When problems arise, the cost of fixing them can be high. I will review procedures and processes to ensure compliance, and if gaps are identified, I will make recommendations to you, the voter, for appropriate solutions that improve Geauga—without imposing costly technologies that the community doesn't want or need (Hint: ADP).

Note: Low risk (green) indicates very good internal controls that satisfy safeguard requirements and grant stipulations.

# Geauga Internal Controls: Federal Major Programs\*

## 2023

Highway Planning and Construction  
Temporary Assistance for Needy Families  
Social Services Block Grant – Title XX  
SOR Opioid Response

## 2022

Highway Planning and Construction Cluster  
Temporary Assistance for Needy Families  
Title IV-E Foster Care  
SOR Opioid Response

## 2021

Formula Grants for Rural Areas  
Temporary Assistance for Needy Families  
Title IV-E Foster Care Medicaid Cluster  
SOR Opioid Response

## 2020

Highway Planning and Construction  
Coronavirus Relief Fund  
Adoption Assistance Formula Grants  
Social Services Block Grants

Geauga receives between \$10 million and \$16 million annually from the federal government in the form of grants. These grants typically come with restrictions, such as limitations on how the funds are spent, controls on how the money is managed, and expectations for achieving specific outcomes based on the intended objectives.

I believe the role of the auditor is to help enforce compliance with these stipulations. Violations of grant requirements can result in penalties or the loss of future funding.

\* These are listed as major programs. There are a large number of smaller programs

## References

1. Geauga's Annual Comprehensive Financial Report 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014
2. Lake, Portage, Trumbull, Ashtabula Financials Reports 2024, 2023, 2022, 2021, 2020, 2019, 2018
3. <https://ohioauditor.gov/auditsearch/Search.aspx> (Select County)