

Geauga County State Financial Audit Timeliness Report

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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.

1. Current State of Timeliness

Certification Timeliness Trends

The State of Ohio requires an annual audit of county financial statements. Counties must submit consolidated financials within 150 days after year-end, then the State audits and issues an audit report, and finally certifies the financial statements once questions/issues are resolved.



Timeliness Trends

The trend to receiving audit certification, including the release of financial statements appears to be worsening.



Oversight Impact

Such delays disrupt the audit and review cycle, making it harder for residents, commissioners and officials to track updates, seek clarifications, and understand financial positions before important decisions are made.



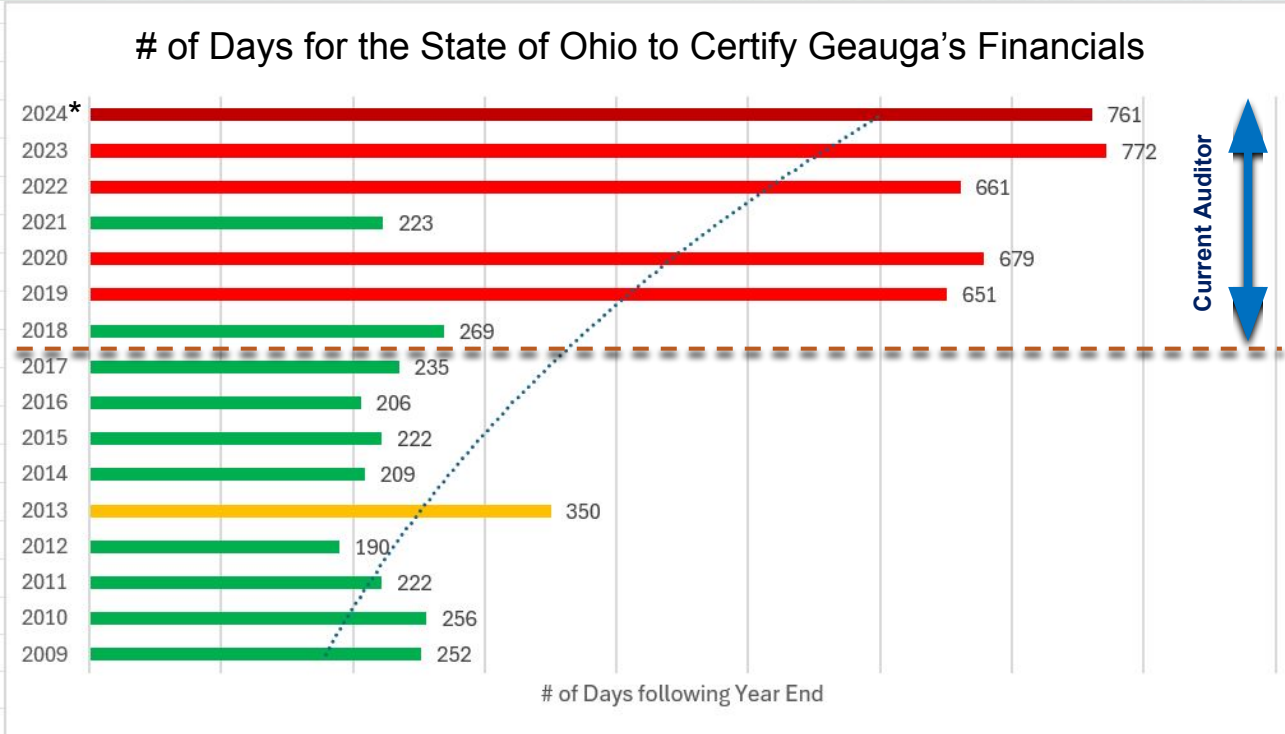
Certification Delays

Timeliness to receive certification has deteriorated significantly compared to previous years, possibly affecting oversight.

Recent years' reporting delays highlight a worsening certification lag, undermining transparency and accountability in county finances.

Certification Timeliness Trends

For many years, receiving an audit certification from the State of Ohio appeared timelier; however, in recent years the “days from year-end to certification” has increased significantly. For example, the year ending December 31, 2023, was recently certified on February 10, 2026 (a lag of 772 days).



www.ohioauditor.gov/auditsearch/Search.aspx

Legend

- Not Certified
- Certified, over 600 days
- Certified, longer than avg
- Certified, under 300 days

* The county has not yet received the State of Ohio Certification and January 31, 2027, is used as an estimate.

2. Peer County Comparisons

State Audit Certification: Timeliness vs. Peer Counties

Peer comparisons underline Geauga's fiscal lag and support targeted transparency reforms.



Improvement Targets

Visual peer comparisons spotlight opportunities for reform and encourage leading practices. Potential areas are internal controls, process and technology application.



Benchmarking

Benchmarking highlights Geauga's systemic delay in certification, indicating an urgent need for process overhaul. Graphical peer comparisons illustrate the gap, supporting calls for improvement and transparency standards.



Ashtabula & Trumbull

Comparisons with Ashtabula and Trumbull show similar trends; their shorter certification lag times result in greater clarity for taxpayers and help drive prompt action on budgetary decisions, enhancing accountability and trust.



Lake County & Portage

These counties release and certify their financial statements far more promptly. Lake and Portage typically complete certification within the year after each fiscal year. This contributes to improved fiscal transparency and public engagement.

Peer benchmarking reveals systemic gaps: *Geauga lags behind Lake, Portage, Ashtabula, and Trumbull in financial audit timeliness.*

State Audit Certification: Timeliness vs. Peer Counties

Comparisons help assess whether Geauga's challenge is unusual or typical. The table below shows a concerning pattern of delays in obtaining certification. Delays typically are costly and are an indicator of other challenges.

Year Ending	Gauga		Lake		Portage		Trumbull		Ashtabula	
2024 *	TBD	761	30-Sep-25	273	9-Dec-25	343	30-Sep-25	273	TBD	TBD
2023	10-Feb-26	772	26-Sep-24	270	19-Nov-24	324	5-Sep-24	249	19-Aug-25	597
2022	22-Oct-24	661	28-Sep-23	271	28-Sep-23	271	23-Jan-24	388	31-Dec-24	731
2021	11-Aug-22	223	27-Sep-22	270	1-Sep-22	244	11-Apr-23	466	29-Sep-22	272
2020	10-Nov-22	679	12-Oct-21	285	5-Oct-21	278	16-Nov-21	320	19-Oct-21	292
2019	12-Oct-21	651	1-Oct-20	275	11-Aug-20	224	21-Dec-21	721	22-Sep-20	266
2018	26-Sep-19	269	8-Oct-19	281	26-Sep-19	269	11-Jun-19	162	8-Oct-19	281
2017	23-Aug-18	235	4-Oct-18	277	6-Sep-18	249	8-Oct-18	281	14-Aug-18	226
2016	25-Jul-17	206	26-Sep-17	269	29-Aug-17	241	10-Oct-17	283	22-Aug-17	234
2015	9-Aug-16	222	4-Oct-16	278	23-Aug-16	236	3-Apr-19	1189	16-Aug-16	229
2014	28-Jul-15	209	3-Sep-15	246	28-Jul-15	209	30-Sep-15	273	10-Sep-15	253
2013	16-Dec-14	350	2-Sep-14	245	2-Oct-14	275	23-Sep-14	266	29-Jul-14	210
2012	9-Jul-13	190	27-Feb-14	423	30-Jul-13	211	10-Oct-13	283	20-Aug-13	232
2011	9-Aug-12	222	30-May-13	516	28-Aug-12	241	2-Oct-12	276	4-Sep-12	248
2010	13-Sep-11	256	29-Sep-11	272	27-Sep-11	270	29-Sep-11	272	29-Sep-11	272
2009	9-Sep-10	252	15-Jul-10	196	4-Jan-11	369	30-Sep-10	273	30-Sep-10	273

* Estimate for 2024 is 1/31/2027

3. Recommendations

Recommendations

Improved transparency and communication is the theme of the recommendations.

Fix Certification Delays

The recent certification of 2023 and the absence of certification for 2024 from the State of Ohio could be an indicator of deeper issues.

Additionally, longer audits can increase costs for both the state and the county.

Release Financials Timely

As of March 2026, Geauga has not published its 2024 financial statements to the usual Auditor's website. These delays undermine residents understanding of current fiscal health and hinder oversight.

Reinstate PAFR (Popular Annual Financial Report)

The **PAFR** was discontinued in 2022.

The PAFR is an easy-to-read summary of financial information, presented with charts and graphs, explaining key financial and governmental activities.

Fix Website Inaccuracy

The County website displays outdated information regarding awards received on financial reporting. The last award was on or before 2018.

- **4. County Auditor Responsibilities**

County Auditor Responsibilities

The County Auditor promotes accountability, transparency, and public trust across fiscal operations. The compliance responsibilities highlight **opportunities for process and control improvements**.

Real Estate

Appraises and reassesses all county property, manages parcel records, and handles transfers and exemptions to ensure fair, market-based valuations and equitable tax assessment processes across districts. Regularly conducts mandated reappraisals and triennial updates.

Fiscal Officer

Calculates and distributes property taxes, manages county funds, runs payroll, oversees accounts payable, issues checks, and maintains accurate accounting records in line with legal and compliance standards. Acts as fiscal steward for county resources.

Compliance *

Establishes and maintains internal controls, prepares the ACFR, files required reports with the Auditor of State, and oversees audit readiness and timely compliance with statutory financial reporting obligations.

Regulatory Boards

Serves on the Budget Commission and Board of Revision, reviews property valuation complaints and tax budgets, and acts as Sealer of Weights and Measures to test and certify commercial measuring devices, protecting marketplace fairness.

* Opportunities for improvement

References

1. Geauga's Annual Comprehensive Financial Report | <https://www.ohioauditor.gov/auditsearch/Search.aspx>
2. Ohio Auditor Certification Guidelines: [Ohio_Auditor_Certification_Guidelines.pdf]
3. Popular Annual Financial Report Guidance: [Popular_Annual_Financial_Report_Guidance.pdf]