

Office of Monroe County Treasurer



Taylor G. Abbott
101 N. Main Street, Room 21
Woodsfield, OH 43973
740-472-1521

September 30, 2020

Mr. James Coyne
Auditor of State Director of Regional Liaisons
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

RE: H.B. 450 Testimony

Dear Mr. Coyne,

I want to take this opportunity to thank Auditor Faber and the General Assembly for taking up H.B. 450 and inviting me to provide written testimony in support of this crucial piece of legislation.

In March, 2016, I ran for Monroe County Treasurer and won the primary election against the incumbent treasurer whom had held the office for 35 years.

Before running for treasurer, I served as Deputy Clerk of Courts in Monroe County and was responsible, among my other duties, for balancing and reconciling the court's finances. Outside of that role, I had extensive financial experience through various organizations of which I am an officer and assisted in overseeing their budgets, endowment funds, and investments.

Prior to the election, I was informed by the incumbent that if I did win, neither she nor her staff would assist in any transition upon my taking office. All but one of her staff had either retired or made no commitment to stay at the end of her term. One of her staff had sought being retained but I determined coming into the office with my own staff was best because of the improvements and changes I sought to make in the office. In the absence of any transition, I moved forward with training sessions online, following up with other treasurers in my region, and preparing as best I could before taking office in September, 2017.

The first day in the office for my new staff and I, we were faced with numerous unknowns. There were folders filled with bank and investment statements with calculator tapes attached, an envelope with the office keys in them, a folder with scratch pieces of papers and sticky notes with amounts and fund numbers scribbled on them from various departments advising of incoming funds into the county depository, and the previous business day's checks sitting in a pile on a desk waiting for deposit. A copy of the day's bank balances was sitting in the copier after

having been faxed to the office per the previous treasurer's request. Aside from the accounting software, there was no computer or electronic technology being utilized in the office. In addition to all of the above, we were also faced with learning and understanding the accounting software program, which is a DOSS-based system that is not easily used without proper training. The first month saw my staff and I, along with those staff from other county treasurers' offices, spending 14 to 16-hour days sorting, organizing, and attempting to get the office in order.

Among the documents, I found daily balancing sheets with white out and scratch marks and the daily Form 6 reconciliation. Both were entirely handwritten. With the assistance of two staff members from the Athens County Treasurer's Office, we attempted to decipher what was before us and determine the method for which the balancing had been done. Three other county treasurers and their staff from our region were unable to determine what was in front of them because the method for which the books were balanced was done in a way none of them or myself had seen.

While we were able to successfully convert the Form 6 and daily balancing hand-written sheets over to excel spreadsheets, we were still unable to get fully reconciled. As a result, I was cited by the State Auditor's Office for being unreconciled as of December 31, 2017.

I am attaching copies of the documents we encountered on day one so that you can get a true understanding of what we were faced with.

After meeting with our state auditors and their regional supervisors in April, 2018 and explaining our situation with complete transparency, those present understood the issue and allowed me the time necessary to contract with a government accounting firm and a former state auditor who assisted us in successfully getting completely reconciled eleven months after I took office. Had I not done so, the county would have faced an unauditible declaration and the ramifications that accompany it.

Having endured what we did for almost an entire year, I determined I would not let the same happen to anyone else coming into this office in the future. As a public official, I owe it to the voters and taxpayers in this county who have given me this opportunity assurance that a proper transition is complete regardless of my personal feelings or the outcome of an election.

Without question, I believe a transition should not be the exception, it should be the rule. It is my fervent hope that HLB. 450 will be enacted to help resolve this issue once and for all so that this state's constituents and their elected officials are not subject to this kind of disservice in the future.

I want to thank each of you again for your time and consideration. Should you have any questions, please do not hesitate to contact me at 740-472-1521.

Respectfully,



Taylor G. Abbott
Monroe County Treasurer

PAY-IN # 44840 TO 14885

BANK BALANCE

389859.00

BALANCE	19517.00	50
PAY-INS	147050	53
TRAILER 127		
CIGARETTE 126		
INHERITANCE 120		
PARSONAGE 124	500.00	
REAL ESTATE 124	1903.98	
ELECT. TRANSFER		
CHECKED:		
WARRANTS		
PAYROLL CHECKS	6,664.10	
TOTAL RECEIPTS	199738.03	47
TOTAL DISBURSED	280642	32
BAL. IN TREASURY	196932.01	15

DISBURSEMENTS		
BANK WARRANTS	80,749.62	
COURT WARRANTS	939.14	
BANK PAYROLL CKS	6,664.10	
COURT PAYROLL		
ELECT. TRANSFER		
COURT WARRANTS		
DEPOSITS:	29076.00	
	8.00	
	3133.00	
	30,000.00	
	500.00	
	2500.00	
	6165.00	
	49816.56	
	66400.00	
	58,983.00	
	7690.90	
TOTAL	280642	32

BALANCE SHEET		
TRAY TOTAL	1759	53
PACKAGE (COINS)	106.00	
SAFE (BILLS)	12600.00	
CHECKS	12583.67	
CHECKS		
GENERAL INVESTMENT	6593.98	82
C D B G	31,145.32	
MES BANDO	4979.71	45
CD'S	6942.04	65
PARK BOARD		
PROGRAM INCOME 62051	15,067.29	
PARK BOARD		
PARK BOARD	207,326.51	
PARK BOARD	3.59	
PARK BOARD	38	
PARK BOARD	896.88	94
PARK BOARD		
TOTAL	196932.01	15

PAID

DATE

SEP = 1 2017

MONROE CO. TREASURER

Handwritten notes and signatures, including "55-487.06" and "192,289.40".

Customer

MONROE COUNTY TREASURER
 MON CO TREAS
 HOLD MAIL
 XXXXX, OH 00000

Relationship
 Owner - Business

\$

Post Date Eff. Date	Transaction Code	Debits	Credits	Balance	Description	Additional Information
8/31/2017	63 Check 63000	\$3,122.23		\$568,745.46	Check Number: 150945	1/0/1013 POD
8/31/2017	63 Check 63000	\$1,377.18		\$571,867.69	Check Number: 151112	1/0/1283 POD
8/31/2017	63 Check 63000	\$942.10		\$573,244.87	Check Number: 151021	1/0/1008 POD
8/31/2017	63 Check 63000	\$569.90		\$574,186.97	Check Number: 151111	1/0/945 POD
8/31/2017	63 Check 63000	\$457.27		\$574,756.87	Check Number: 151017	1/0/957 POD
8/31/2017	63 Check 63000	\$130.88		\$575,214.14	Check Number: 151164	1/0/1061 POD
8/31/2017	63 Check 63000	\$64.54		\$575,345.02	Check Number: 151170	1/0/963 POD
8/31/2017	53 Cashed Check 53000	\$854.30		\$575,409.56	Check Number: 18124	1/0/476 POD
8/31/2017	162 Ach deposit		\$60,400.00	\$576,263.86	STATE OF OHIO MAINT/WARR...	9002/902/1830 ACH
8/31/2017	162 Ach deposit		\$49,816.56	\$515,863.86	STATE OF OHIO MAINT/WARR...	9002/902/1831 ACH
8/31/2017	162 Ach deposit		\$7,690.90	\$466,047.30	BUCKEYE HILLS RE PAYMENTS...	9002/902/1832 ACH
8/31/2017	162 Ach deposit		\$7,500.00	\$458,356.40	STATE OF OHIO MAINT/WARR...	9002/902/1828 ACH
8/31/2017	162 Ach deposit		\$6,165.00	\$450,856.40	STATE OF OHIO MAINT/WARR...	9002/902/1829 ACH
8/31/2017	11 Regular Deposit		\$81,507.14	\$444,691.40		1/0/245 POD

952,373.00
 - 55,987.06 = 896,885.94

027

6,664.10
 389,859.00
 32.31
 3,421.49
 6,713.67
 451.63
 233.19
 1,000.00
 982.96
 4,961.97
 3,059.42
 5,250.42
 12,666.00
 890.79
 50.00
 1,440.00
 7,553.41
 1,629.84
 3,133.00
 8.00
 1500.00
 500.00
 160,400.00
 49,816.56
 7,690.90
 7,500.00
 6,165.00
 6,165.00
 569,245.40
 568,745.46

Generated on:

Customer

MONROE COUNTY AUDITOR WARRANT
 CLEARING
 MON CO AUDITOR
 HOLD MAIL
 XXXXX, OH 00000

Relationship

Owner - Business

\$

Post Date Eff Date	Transaction Code	Debit	Credit	Balance	Description	Additional Information
8/31/2017	63 Check 63000	\$23,512.79		\$952,373.00	Check Number: 186231	1/0/1047 POD
8/31/2017	63 Check 63000	\$19,942.79		\$975,885.79	Check Number: 186483	1/0/1318 POD
8/31/2017	63 Check 63000	\$2,098.96		\$995,828.58	Check Number: 186394	1/0/1311 POD
8/31/2017	63 Check 63000	\$639.15		\$997,927.54	Check Number: 186360	1/0/1111 POD
8/31/2017	63 Check 63000	\$562.50		\$998,566.69	Check Number: 183948	1/0/1107 POD
8/31/2017	63 Check 63000	\$270.37		\$999,129.19	Check Number: 186495	1/0/1040 POD
8/31/2017	63 Check 63000	\$222.00		\$999,399.56	Check Number: 186359	1/0/1092 POD
8/31/2017	63 Check 63000	\$199.17		\$999,621.56	Check Number: 185932	1/0/1213 POD
8/31/2017	63 Check 63000	\$175.00		\$999,820.73	Check Number: 186404	1/0/1006 POD
8/31/2017	63 Check 63000	\$130.00		\$999,995.73	Check Number: 186365	1/0/892 POD
8/31/2017	62 Check 62000	\$30,541.98		\$1,000,125.73	Check Number: 186230	1/0/584 POD
8/31/2017	62 Check 62000	\$2,264.91		\$1,030,667.71	Check Number: 186134	1/0/180 POD
8/31/2017	62 Check 62000	\$190.00		\$1,032,932.62	Check Number: 186346	1/0/181 POD
8/31/2017	162 Ach deposit		\$55,487.06	\$1,033,122.62	J15 A/B MAC OH - HCCLAIMPMT...	9002/902/1839 ACH
8/31/2017	11 Regular Deposit		\$300,000.00	\$977,635.56		1/0/436 POD

(Handwritten notes in blue ink)
 Should be in Warrant Account
 Should be paid into
 Revenue Account
 Should be paid into
 Revenue Account
 (K # 22)
 to H & W
 to R.I.
 to YTA

Customer

MONROE COUNTY AUDITOR WARRANT
 CLEARING
 MON CO AUDITOR
 HOLD MAIL
 XXXXX, OH 00000

Relationship

Owner - Business \$

Post Date Eff Date	Transaction Code	Debits	Credits	Balance	Description	Additional Information
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8/31/2017	11 Regular Deposit		\$300,000.00	\$977,635.56		1/0/436 POD

Transfer
 (\$55,487.06)

*873 to 478
 with this*

DATE	Bank	Amount Invested	Maturity	%	Earned Interest	Po. In
11-22-16	Franklin	249,000.00	11-21-18	1.10%		7,931,043.65
2-15-16	TD Morgan Chase	248,000.00				7,683,043.65
5-2-17	State BK Indiana	247,000.00				7,436,043.65
5-4-17	Gallman Sachs	247,000.00				7,189,043.65
5-4-17	Discov.	247,000.00				6,942,043.65
6-1-17	Matured GE Capital	Reinvested with Synchrony 247,000.00				
6-1-17	Synchrony BK	247,000.00				6,942,043.65
6-1-17	Bank of America	Reinvested with Wells Fargo 247,000.00				
6-1-17	Gallman Sachs					6,942,043.65

I always put the different C.D.'s on these sheets, I then add them to their folders.

I did not have time to do them

DAILY STATEMENT OF COUNTY TREASURER

AT CLOSE OF BUSINESS

September 20 17

	TREASURY		DEPOSITORY		TOTAL	
BALANCE AT CLOSE 8/31/17	19,517,200	50	389,859	00	19,907,059	50
PAY IN # 44840 TO 44855	147,050	53			147,050	53
127 MFG. HOME LIC. TAX						
126 UND. CIG. LIC. TAX						
128 ESTATE TAX						
125 UND. PERSONAL						
124 UND. GENERAL	1,963	98			1,963	98
" " " Point n Pay	500	00			500	00
	6,664	10				
	484	36				
CHECKED FROM DEPOSITORY	300,000	00			307,148	46
DEPOSITED WITH			192,289	46	192,289	46
TOTALS INCLUDING BALANCE	19,973,863	47	582,148	46	20,556,011	93
DISBURSEMENT						
WARRANTS BANK	80,749	62			80,749	62
COUNTER	939	14			939	14
PAYROLL BANK	6,664	10			6,664	10
COUNTER						
COURT WARRANTS						
ELECTRONIC TRANSFER						
DEPOSITED IN DEPOSITORY	192,289	46			192,289	46
CHECKED FROM DEPOSITORY			307,148	46	307,148	46
TOTAL	280,642	32	307,148	46	587,790	78
BALANCE AT CLOSE OF DAY	19,693,221	15	275,000	00	19,968,221	15

TREASURER'S OFFICE MONROE COUNTY, OHIO
WOODSFIELD OH Sept. 1 2017

TO THE COUNTY AUDITOR :
IT IS HEREBY CERTIFIED THAT THE FOREGOING IS A TRUE AND CURRENT STATEMENT OF THE FINANCIAL TRANSACTIONS OF THE COUNTY TREASURY AND DEPOSITORY OF MONROE COUNTY, OHIO FOR THE 1st DAY OF Sept 20 17. ALSO THE BALANCES IN THE TREASURY AND DEPOSITORIES AT THE CLOSE OF BUSINESS ON SAID DAY.

JUDY GRAMLICH MONROE COUNTY TREASURER

Bark Hancy DEPUTY

DAILY STATEMENT OF COUNTY TREASURER
 DETAILED STATEMENT OF BALANCE IN TREASURY

September 1 2017

ITEMS:				
DRAWER CHECKS				
		TOTAL	12583	67
SAFE-VAULT				
CASH				
		TOTAL	106	00
DRAWER CASH				
		TOTAL	14357	53
INVESTMENTS:				
	CITIZENS NATIONAL BANK		275000	00
	GENERAL INVESTMENT Sheriff		6593986	82
	CDBG		31145	32
	WESBANCO		4979714	45
	PARK BOARD NOWACCT		207326	51
62051	PROGRAM INCOME		15067	29
	ACCOUNT 873		896885	94
	CD'S		6942043	65
	PARK BOARD STAR INTEREST		3	59
	PROGRAM INCOME STAR INTEREST			38
		TOTAL	19968221	15

~~143557~~