

## Walder, Charles

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**From:** Walder, Charles  
**Sent:** Wednesday, June 9, 2021 4:04 PM  
**To:** Frederick, Michael  
**Cc:** Allen K. Allred; MAGoldman@ohioauditor.gov; Walder, Charles; Jacob, Kate; Leyde, Ron; Flaiz, James R.; Rine, Kristen; Applebaum, Linda; McMahan, Pamela  
**Subject:** RE: Parks contract Information  
**Attachments:** Exhibit AA.pdf; Exhibit BB.pdf

Mr. Frederick,

I want to address several aspects of your below email to my Fiscal Office Manager Pam McMahan:

1. You assert a transition schedule contrary to that previously communicated to me in a letter received on May 13, 2021, from the Geauga Park District Executive Director John Oros (Attached as Exhibit AA). In his letter, Executive Director Oros states that “[Gauga Park District]’s goal is to transition the fiscal and IT services from the county effective July 1, 2021.” Executive Director Oros further states that the Geauga Park District’s “funds transfer to its appointed treasurer [sic] upon this transition.” As I understand Executive Director Oros is your supervisor, I question your new timeline.
2. Additionally, you reference providing my Fiscal Office Manager with “a packet from Ohio Revised Code 117.171 Certificate of Transition by Outgoing Fiscal Officer.” However, our fiscal office has no such correspondence from you. Rather, I received the materials that you reference in the above-mentioned letter from Executive Director Oros. Upon receipt of Executive Director Oros’s letter, the information was immediately forwarded to our legal counsel. Even if determined to apply, ORC 117.171 does not specify a due date for the certificate of transfer. Your implication that it is somehow remiss or past due is entirely false.
3. Moreover, you making Chief Auditor Allred aware of your situation and copying him and Senior Audit Manager Goldman on your communication implies that the Auditor of State’s Office is in alignment with your assertions. Please provide me with a copy of any and all communications you and/or any representative of the Geauga Parks District has had with the Auditor of State’s office concerning this transition. As a courtesy to you I am also including my February 25, 2021 communication to Executive Director Oros where I identify in detail items that should be considered by the District prior to transfer (Attached as Exhibit BB).
4. Further, your suggestions relating to the transfer effective date is a huge factor for consideration as it terminates the County Treasurer and my lawful ability to perform any mission-critical functions for the Geauga Park District. These functions include issuing payroll and other checks, holding and submitting tax and other accruals, and a host of other anomalies that require legal interpretation. I have a duty to investigate those implications and have been in the process of doing so. However, many of the resources being used are not under my direct authority and the issues of this transfer are complicated. I am shocked that the Geauga Park District’s legal counsel has not contacted the County Prosecutor regarding the potential ramifications of this transfer.

In addition to the above, from my position and view as Geauga County Auditor, I do not have any evidence showing that the Geauga Park District has established, documented, vetted, or simulated reasonable systems, procedures and policies to effectively or safely transition to an independent Treasurer at this time. While I oppose the action being taken by the Geauga Park District for both fiscal and logistical reasons, the right to do so and the liability resulting from that action rests solely with the Geauga Park District Board. Failure and this waste of taxpayer funds are still preventable.

Lastly, given scheduling issues and the short timeline that has been established by the District, I believe written communication would be more efficient and expedient as it is less dependent on personnel availability. Please feel free to submit your questions through Pam McMahan, who will route them to the appropriate party or advise you otherwise.



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**From:** Frederick, Michael  
**Sent:** Tuesday, June 8, 2021 5:15 PM  
**To:** McMahan, Pamela  
**Cc:** Walder, Charles; Allen K. Allred; MAGoldman@ohioauditor.gov  
**Subject:** RE: Parks contract Information

Thank you very much for informing me of the process; I will bring the contract up to the fiscal office tomorrow. Also, on 6/11/21 the Geauga Park District (District) will be having a Board Meeting to approve a new Treasurer/Fiscal Officer and a by-law amendment change removing the Geauga County Auditor as the Fiscal Officer of the District. I am cordially inviting you or a representative from your office to attend the meeting.

I need to schedule a meeting with Mr. Walder to discuss the transition of Fiscal Officer responsibilities. I sent a packet from Ohio Revised Code 117.171 Certificate of Transition by Outgoing Fiscal Officer to your fiscal office, I have yet to receive the information you are required to present to me. On the date of 6/11/21 I will be requesting all of the Districts funds to be handed over to me. I have made sure that Allen Allred (Chief Auditor at the Ohio Auditor of State) is aware of the situation. If you have any questions or comments, please let me know.

Have a good day,

Mike

**Michael Frederick**  
**Finance Manager**

Geauga Park District  
9160 Robinson Road  
Chardon, OH 44024  
Direct Line (440) 286-9516 x 0877



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**From:** McMahan, Pamela <pmcmahan@gcauditor.com>  
**Sent:** Tuesday, June 8, 2021 4:28 PM  
**To:** Frederick, Michael <MFrederick@geaugaparkdistrict.org>  
**Subject:** RE: Parks contract Information

Hi,  
The Fiscal Office never received a contract for UAN to be certified. All contracts requiring certification get submitted to the Fiscal Office with the detail of the GL listed in which you would like your funds certified from. Auditor Walder received a letter from Mr. Oros with the contract as an attachment. Please submit the contract to the Fiscal Office with the necessary information and we can get this contract certified and returned to you. Thank you!

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**From:** Frederick, Michael  
**Sent:** Tuesday, June 8, 2021 3:13 PM  
**To:** Walder, Charles <[cwalder@gcauditor.com](mailto:cwalder@gcauditor.com)>; McMahan, Pamela <[pmcmahan@gcauditor.com](mailto:pmcmahan@gcauditor.com)>  
**Cc:** Leyde, Ron <[RLeyde@gcauditor.com](mailto:RLeyde@gcauditor.com)>; Jacob, Kate <[kjacob@gcauditor.com](mailto:kjacob@gcauditor.com)>  
**Subject:** RE: Parks contract Information

Hello,

When will my UAN contract be certified?

**Michael Frederick**  
**Finance Manager**

Geauga Park District  
9160 Robinson Road  
Chardon, OH 44024  
Direct Line (440) 286-9516 x 0877



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**From:** Walder, Charles <[cwalder@gcauditor.com](mailto:cwalder@gcauditor.com)>  
**Sent:** Tuesday, June 8, 2021 2:41 PM  
**To:** McMahan, Pamela <[pmcmahan@gcauditor.com](mailto:pmcmahan@gcauditor.com)>  
**Cc:** Walder, Charles <[cwalder@gcauditor.com](mailto:cwalder@gcauditor.com)>; Leyde, Ron <[RLeyde@gcauditor.com](mailto:RLeyde@gcauditor.com)>; Jacob, Kate <[kjacob@gcauditor.com](mailto:kjacob@gcauditor.com)>  
**Subject:** RE: Parks contract Information

Hi Pam,

Thank you for assembling this data. As I review this information these are my views:

- 1) I see no contract approval turn-around issue to discuss. I would request from Mr. Frederick specifics so that I can be properly prepared prior to any meeting.
- 2) My schedule is rather full with a variety of things that are of high priority and importance. While I am happy to meet with people to discuss issues I need to be adequately prepared to efficiently discuss their matter and also have reason to believe that the issue is legitimate. In this case I can find no compelling reason to meet to discuss contract certification turn-around time for an entity that will not be using Auditor services in less than 30 days.

Please convey this to Mr. Frederick and we can then revisit this issue. Thank you.

Chuck



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**From:** McMahan, Pamela  
**Sent:** Monday, June 7, 2021 9:23 AM

To: Walder, Charles

Subject: Parks contract Information

Good morning,

I received an email from Mike Frederick, Parks Finance Manager, requesting a meeting with you about contracts not being approved on a timely basis. I researched the last three months of Parks contracts and have the dates Fiscal received them and the dates certified for your review. Let me know if you need anything additional from me.

<b>Contract name</b>	<b>Date received</b>	<b>Date certified</b>
Victor Smalot	3/1/21	3/1/21
Kirk Maharg Eccentric	3/4/21	3/5/21
Rebecca Wohlever	3/4/21	3/5/21
Jesse Huges	3/4/21	3/5/21
River Reach Construction	3/8/21	3/9/21
Matthew Wheeler	3/17/21	3/17/21
Matthew Wheeler	3/17/21	3/17/21
Tony Severino	3/17/21	3/17/21
Eric Miller-Astrocats	3/17/21	3/17/21
Tony Severino	3/17/21	3/17/21
Mark & Deb Miller	3/18/21	3/18/21
Teal Richards	3/18/21	3/18/21
Cleveland State University	3/18/21	3/18/21
Hiram College	3/18/21	3/18/21
Fairmount Center	3/30/21	3/30/21
Cathi Mezzopera	3/25/21	3/31/21
Kinetico Home Water	4/5/21	4/5/21
Junction Auto Sales	4/6/21	4/6/21
Fran Rifaiani	4/9/21	4/9/21
Zerbe Construction	4/13/21	4/16/21
Hummel Construction	4/13/21	4/16/21
Cisco Meraki	4/27/21	4/27/21
Windstream	4/27/21	4/27/21
Public Entities Pool	4/14/21	4/30/21 (needed affidavit which was received 4/30/21 and then processed)
Preston Ford	4/30/21	4/30/21
Cascadian	4/30/21	4/30/21
American Athletx	5/10/21	5/11/21
Hummel Construction	5/13/21	5/14/21
Latus Studio	5/14/21	5/14/21
Zerbe Construction	5/19/21	5/19/21
Amanda's Elaborate	5/19/21	5/20/21
I Scream Truck	5/24/21	5/24/21
Park Professional Service	5/25/21	5/27/21

*Pam McMahan*

Pam McMahan

Fiscal Office Manager

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