

VILLAGE OF BRATENAHL
10300 BRIGHTON ROAD
BRATENAHL, OHIO 44108
(216) 383-0468

FINANCE COMMITTEE MEETING

FEBRUARY 15, 2023

5:41 p.m.

TOM McDONALD, CHAIR

KEITH BENJAMIN

TRACY HOEFLING

DAVID J. MATTY, ESQ.

NANCY L. MOLNAR, RPR, CLR

1 MR. McDONALD: I'll call the Finance
2 meeting to order. We'll dispense with call the
3 roll, because I see all three members are here.

4 Ms. Cooks, could you present -- we need
5 approval for the minutes. Do you have the
6 minutes?

7 MR. BENJAMIN: I'll make a motion for
8 approval of the prior meeting minutes.

9 MS. HOEFLING: Second.

10 MR. McDONALD: A motion has been made
11 for approval of the prior minutes and seconded.
12 All in favor?

13 AYES: 3. NAYS: 0.

14 MR. McDONALD: Thank you. Ms. Cooks,
15 your report.

16 MS. COOKS: Thank you. Thank you and my
17 apologies, again, for last month and my illness.
18 I got my Fiscal Officer report this month and
19 it's brief. So as you may have seen, all have
20 seen, the finance, the December 2022 financials
21 are posted on the website.

22 And Ms. Hoefling, if you don't mind,
23 asked a couple questions. And I'm going to
24 repeat them here and the answers that I responded
25 with just in case anyone else was also wondering

1 what these things were. So if you saw the
2 financials, there were certain things that I
3 circled and initialed just to indicate that I
4 knew that there was a possible issue and/or
5 question about them.

6 And so Ms. Hoefling asked can you please
7 advise what's causing the negative balance of
8 \$12,791.73 associated to Mayor's Court on a Cash
9 Summary By Fund report. And I gave her what I
10 think is a longwinded answer, but to make the
11 long story short, in 2019, Fiscal Officer Tom
12 Cornhoff finally bowed to the auditors wanting to
13 see the Mayor's Court, which is an agency fund.
14 That means that anything that they collect, any
15 revenue that they collect and any expenses that
16 they make aren't the Village's, it is an agency
17 of the state.

18 So we are charged with making sure that
19 those funds are collected and distributed
20 properly. And the auditors wanted to see that as
21 a part of the overall financial picture for the
22 Village, which we had not done prior to that
23 time. And we always got a management -- it was
24 in our management letter.

25 So at that time, at the end of 2018, he

1 contacted the local government services office of
2 the auditor of state to inquire about how he
3 would begin to insert those into the financials.
4 And they gave him what was the initial way to do
5 it, how you book it initially, but he didn't ask,
6 I'm assuming, and they didn't tell him, I'm
7 assuming, that there's a different process going
8 forward after the initial booking of that, of
9 Mayor's Court.

10 So he continued to do it in the same way
11 and then Sheila Birch continued to do it in the
12 same way. And I did, too, for a couple months
13 and then I said something is not right here. So
14 I went back and I what are called proofs of cash
15 for the two-year period from 2019 through 2020,
16 for both the Mayor's Court, what's called
17 merchant account, and also the bail bond account.
18 So I did 48 proofs of cash to see what the
19 problem was. And as I had thought, Tom continued
20 the same process.

21 So an adjustment still needs to be made
22 to that, because, and this is weird, the lead
23 auditor took another job. And so after three
24 months time, we got a new lead auditor who was
25 receiving pressure from the auditor of state,

1 because I think that was about a 18-month audit
2 to get the audit closed. So she did not consider
3 the 48 proofs of cash that would straighten this
4 account out. I am now going to do that on my
5 own.

6 And later on in my report, 2022 has not
7 been closed, because I have to make sure that
8 this number that I adjust for Mayor's Court and
9 the bond account are correct. And since I'm a
10 one-person department, there are checks and
11 balances that I need to do to make sure that that
12 happens properly. And as you all know, I only
13 have until the 28th to do that. So the 2022 will
14 be closed, that's the reason for that. It does
15 not mean that money is missing. That is not what
16 a negative means. It is book. There is also
17 something called bank. The money is in the bank,
18 but the book is off. So hopefully at the end of
19 '22 before it's closed, all of that will be
20 rectified.

21 To Ms. Meade's point earlier about the
22 capital improvements fund, this same auditor made
23 this adjustment, not considering, again, the
24 Mayor's Court accounts, and she made the
25 adjustment to the capital improvement fund and

1 that was incorrect.

2 I have sent an email to Allen Allred,
3 who is the chief of the auditing department, to
4 express that I believe that that adjustment is
5 incorrect and that I'm holding up closing the
6 books until I have a definitive answer from
7 someone in the auditor's department.

8 Ms. Hoefling then asked about some other
9 similar items. Just understand that on the
10 Revenue Status Report, if you ever see a negative
11 on there, that means that I budgeted too low and
12 we got more money than we were expecting. And
13 generally I will reconcile all of that by year's
14 end definitely, because that is dependent on what
15 I sent to the county for this Certificate of
16 Estimated Resources.

17 Any questions from anybody on that?

18 MR. BENJAMIN: Yes. So Ms. Cooks,
19 assuming that the auditor approves the change in
20 Appropriation Status, especially for the Mayor's
21 Court, that will mean that this item will be
22 removed from the auditor's management letter for
23 2022, correct?

24 MS. COOKS: It already is, because we
25 have now incorporated it into our overall

1 financial picture.

2 MR. BENJAMIN: Okay.

3 MS. COOKS: However, we are getting --
4 it's not a management letter, but on a lesser
5 because it is obviously not reconciled.

6 MR. BENJAMIN: So you're taking care of
7 this in the 2022 books so that the 2023 audit
8 will be clean.

9 MS. COOKS: Will be clean. And remember
10 again, it's a single-year audit so we really need
11 to start fresh.

12 MR. BENJAMIN: Thank you.

13 MS. COOKS: The January 2023 financials
14 are not concluded, but I would like to report
15 that as of today, we have collected -- we're back
16 to pre COVID collections, it appears. Our
17 property tax collections to date are \$524,398.
18 And our income tax collections to date is
19 \$833,536.

20 The only other thing that I have to talk
21 about in regard to NOPEC and not the NOPEC
22 picture, a couple years ago they contacted the
23 Village about a community event sponsorship
24 program. And for the last two years, we have
25 been using that \$1,000 to support Bratenahl Days.

1 I will, again, with the support of Council, seek
2 those funds again for Bratenahl Days. I believe
3 that completes my report.

4 MR. McDONALD: Thank you, ma'am. Any
5 further questions for Ms. Cooks?

6 MS. HOEFLING: No. Thank you, Diana.

7 MS. HUFFMAN: So Ms. Cooks, you
8 indicated that you're a one-person show. And so
9 I know that there have been discussions in our
10 last, I think, perhaps last couple of Council
11 meetings about getting some personnel and some
12 help for you. I want to know have we -- has the
13 administration decided how you all will proceed
14 in finding a person? Because I'll just say in
15 full disclosure, you know I'm all about expanding
16 the intern program and getting some assistance
17 for you.

18 MS. COOKS: I know you are, Ms. Huffman.
19 Present company excluded, I think the internship
20 program is wonderful. I wish there was something
21 like that that I could have participated in when
22 I was that person. However, again, being a
23 one-person show, I'm the only person that is
24 training them. So as capable as Lori is and as
25 capable of as Josh is, I have to stop what I'm

1 doing and understand what it is that they're
2 asking me. And most of the time it's a public
3 records. I have to read the whole public
4 records, you know, I have to determine, and then
5 guide them along the way. And then I go back to
6 my desk and go, okay, what was I doing? And so I
7 can't dictate to them when they can ask questions
8 because they're trying to move forward.

9 I guess what I'm really trying to say is
10 that while I think it's hopeful for the student,
11 I don't always think it's really helpful for me.

12 LAURIE: No offense taken.

13 MS. COOKS: It isn't always helpful to
14 me, because it makes me lose my train of thought.
15 And the work that I do is very -- it's surreal.
16 I have to focus. And with everything that goes
17 on, and I know everybody thinks that we're in a
18 nice little situation over there, but I share an
19 office with two other people and people coming in
20 and out all day every day, all day every day.
21 And the distractions are just, you know, they're
22 just crazy. But I didn't think it was an intern
23 that was being suggested to assist.

24 MR. BENJAMIN: No.

25 MS. BURKE-JONES: No.

1 MS. HUFFMAN: It was a person.

2 MR. BENJAMIN: A finance clerk.

3 MS. BURKE-JONES: We even budgeted.

4 MS. HUFFMAN: It was somebody.

5 MR. BENJAMIN: A finance clerk.

6 MS. HUFFMAN: It's not determined who
7 that someone was.

8 MS. COOKS: Just like everything else,
9 an engineer, a generator, it's hard to find
10 people who have a skill set that is -- UAN alone,
11 not many people know UAN. It's taken me 10, 11
12 years to be halfway proficient at it. So unless
13 there are people who are suited for municipal
14 work, it's hard to find them. I look on the Ohio
15 Public Treasurers Association all the time, I'm
16 always in there, I'm always in the Clerks
17 Association. They have a list this long of job
18 openings. They can't find -- they've been posted
19 since last year sometime. It is hard to find
20 people to do this kind of work. It really is.

21 MR. McDONALD: Do we need to hire a
22 search firm to find you somebody to help? Not
23 bring somebody in here to be an intern, but to
24 work for you?

25 MS. HUFFMAN: You need a someone. You

1 need a someone. You're telling us and you've
2 been telling us you need someone.

3 MS. COOKS: I need a me.

4 MR. McDONALD: We don't have that Xerox
5 machine.

6 MR. BENJAMIN: I guess my concern is
7 that the auditors say they're always thinking of
8 something else. And my concern is that at some
9 point they're going to come along, if they
10 haven't already and I think they have for some
11 things, and said we need -- the Finance
12 Department needs checks and balances. The same
13 person who writes the checks should not be the
14 same person who is signing it.

15 MS. COOKS: I hope you all don't think I
16 enjoy it.

17 MR. BENJAMIN: I'm just saying if we
18 need to do another, you know, try whatever -- I
19 don't remember what we budgeted, but do another
20 posting and advertisement and see what we get.

21 MR. McDONALD: I would rather we get
22 proactive and hire a search firm to reach out to
23 universities, to other Villages to find somebody.

24 MR. BENJAMIN: As Diana said, if you're
25 a finance clerk, you need to understand the

1 software, you need to have experience with UAN or
2 at least be able to -- something similar to it
3 where you can catch up on it. But the other
4 finance directors always had an assistant. They
5 had you. And so we need to find someone to help
6 you.

7 MR. McDONALD: So does the Finance
8 Committee agree that we need to put in motion
9 something that at some point in time within the
10 reasonable future to have somebody working with
11 her that knows something about what's going on?

12 MR. BENJAMIN: Yes. Yes, but I will
13 defer to Fiscal Officer Cooks. She's got to be
14 comfortable with what the job position is, what
15 their duties are and all of that.

16 MR. McDONALD: Absolutely.

17 MS. HUFFMAN: Can I say something?

18 MR. McDONALD: Yes.

19 MS. HUFFMAN: It is merely to be an
20 assistant to whatever it is that is needed for
21 you, because at the end of the day, one day none
22 of us are going to be here and there has to be
23 somebody --

24 MS. COOKS: That time is coming quicker
25 than you think. (Laughter.)

1 MR. McDONALD: Don't you do that.

2 (Laughter.)

3 MS. HUFFMAN: -- that needs to be able
4 to step in those shoes. I was an intern. I
5 learned certain things that I would have never
6 known had I not been an intern. I use sports
7 analogy, because you have people -- we never
8 think of Tom Brady as a backup, but he was.
9 That's what he was. And he learned so when the
10 time came, he was able to step in those shoes.

11 So I want for you to be able to have
12 that as a benefit to you and for this Village,
13 because nothing stays constant. It will evolve.
14 And our history with auditors, we want to shore
15 it up and keep it shored up and strengthen like
16 you've been doing. We don't want all that work
17 to go in vein because you don't have the
18 assistance you need.

19 MR. MATTY: May I?

20 MS. COOKS: I appreciate that just for
21 the record.

22 MR. MATTY: May I ask a question, Mr.
23 Chairman? I'm sitting here and I don't
24 understand. Does Council want an assistant
25 Fiscal Officer or does Council want a transient,

1 no pun intended, nothing meant, Laurie, against
2 you, a transient intern?

3 These interns that we've had have career
4 goals different than the Village of Bratenahl.
5 They are here for an education. They are here
6 for whatever they can grow in, but they're gone.
7 And that rotating door, I can't tell if Council
8 wants that rotating door for someone.

9 MR. McDONALD: No.

10 MR. BENJAMIN: No.

11 MR. MATTY: I believe you set aside
12 \$40,000 in your budget if my memory is correct.

13 MR. BENJAMIN: Right, for a part-time,
14 for a fiscal clerk.

15 MR. MATTY: Right, to do this. Mr.
16 Chairman, it's a matter of how you want to begin
17 this process, I guess. Apparently the process
18 hasn't begun, Diana.

19 MS. COOKS: It hasn't, but it wouldn't
20 be my responsibility.

21 MR. MATTY: Exactly.

22 MR. McDONALD: That's why I propose that
23 we hire a search firm that comes in and talks to
24 Ms. Cooks, finds out what she needs and goes out
25 looking for someone and brings us some

1 candidates.

2 MR. BENJAMIN: We're going over time
3 here, but if I can ask a question, would you want
4 someone to come in part-time or would you want
5 someone full-time?

6 MS. COOKS: Initially I would want
7 someone part-time.

8 MR. BENJAMIN: Part-time. So the route
9 to go is many small cities and villages and
10 townships in our area have part-time clerks
11 working for them. Maybe there's a clerk that
12 already knows UAN that understands how the
13 Finance Department works and would be interested
14 in spending 15, 20 hours a week helping you here
15 and see how that works if there's somebody
16 available.

17 MR. McDONALD: You have experience in
18 village or city governance, can you search around
19 and find out if there's someone?

20 MR. BENJAMIN: Sure. I can certainly
21 ask around. We may want to do, as you suggested,
22 a more formal process. Certainly Ms. Cooks
23 belongs to the finance officers, I forget what
24 it's called, Finance Officers Association and you
25 can certainly reach out to your colleagues and

1 see if they know of anyone looking and maybe
2 start there. And if that's not successful, then
3 take another step.

4 MR. McDONALD: Go right ahead.

5 MS. KREINER: I want to tell you, too,
6 I'm part of a Clerks Association, both state and
7 Mayor's municipal. And they all the time have
8 postings, they send out postings for all job
9 availabilities in there, you know. And it's not
10 just for Mayor's Court, it's for any government
11 position, so I could use that as a form, too, to
12 put together what you want, say what the
13 requirements are and put it on there, it's
14 available. It's every county, municipal, Mayor's
15 Court, every city, state, it's all on there.

16 MR. McDONALD: Would you take the time
17 to show Ms. Cooks that?

18 MS. KREINER: We can work together.
19 Once you guys come up with what the job
20 description is, that's all it is, and then you
21 just post it and then who your contact is.

22 MR. McDONALD: I don't think there's
23 anybody better to come up with a job description
24 than you.

25 MS. COOKS: Thank you.

1 MR. BENJAMIN: I agree. I concur.

2 MR. McDONALD: We are running out of
3 time, so Mr. Benjamin, would you present
4 Ordinance Number 4180.

5 MR. BENJAMIN: Ordinance 4180 is the --

6 MR. MATTY: 4179 now. We had a change.
7 Sorry, Mr. Chairman.

8 MR. BENJAMIN: 4179 is the monthly pay
9 claims. The total amount for the past month is
10 \$123,685.41.

11 Do any members of Council have any
12 questions regarding any of the line items?

13 MS. HOEFLING: No.

14 MR. BENJAMIN: I also don't have any
15 this month, either, that I didn't understand.

16 MR. McDONALD: Yes.

17 MS. MEADE: If I'm reading across the
18 right lines under administration, I had three
19 questions. Clarification on the J&M Wildlife.

20 MS. COOKS: I'm sorry?

21 MS. MEADE: The J&M Wildlife daily
22 inspection/removal.

23 MS. COOKS: That was for coyotes.

24 MR. BENJAMIN: Coyotes.

25 MS. MEADE: So that's 1,875?

1 MS. COOKS: Yep.

2 MS. MEADE: How many were removed?

3 MS. COOKS: I have no idea.

4 MR. BENJAMIN: I think it was five. I
5 could be wrong.

6 MR. McDONALD: It's handling of animals.

7 MS. MEADE: And then under Proof Geist,
8 FileMaker Services, 225, is that for digitizing
9 or what's that for?

10 MS. COOKS: No, that was to help the
11 Building Department Administrator set up her 2023
12 files.

13 MS. MEADE: And then SE Blueprint
14 reproduction for basically 2,200, what was that
15 for?

16 MS. COOKS: Council approved that. That
17 is the digitizing of Building Department plans.

18 MS. MEADE: All of them?

19 MS. COOKS: They'll all eventually --
20 that's not all of them.

21 MS. MEADE: Is that for a quarter?
22 That's a half?

23 MS. COOKS: That's a half.

24 MS. MEADE: Thank you.

25 MR. BENJAMIN: If there are no other

1 questions, Mr. Chairman, I move to recommend that
2 Ordinance 4179 be moved to the regular Council
3 meeting.

4 MS. HOEFLING: Second.

5 MR. McDONALD: Recommend it to Council?

6 MR. BENJAMIN: To Council, correct.

7 MS. HOEFLING: Second.

8 MR. McDONALD: All in favor?

9 AYES: 3.

10 MR. McDONALD: Opposed? Motion for
11 adjournment.

12 MS. HOEFLING: So moved.

13 MR. McDONALD: I'll second. All in
14 favor?

15 AYES: 3. NAYS: 0.

16 MR. McDONALD: We are adjourned.

17 (Meeting adjourned at 6:06 p.m.)

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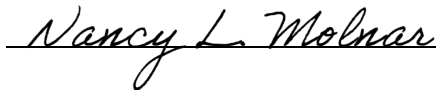
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CERTIFICATE

I, Nancy L. Molnar, do hereby certify that as such Reporter I took down in Stenotypy all of the proceedings had in the foregoing transcript; that I have transcribed my said Stenotype notes into typewritten form as appears in the foregoing transcript; that said transcript is the complete form of the proceedings had in said cause and constitutes a true and correct transcript therein.



Nancy L. Molnar, Notary Public

within and for the State of Ohio

My commission expires July 15, 2023.