



Commissioners
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TRUMBULL COUNTY COMMISSIONERS

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PRESS RELEASE:

Audit Released October 7, 2026 - Finding 2025-001

The Trumbull County Auditor's Office serves as the liaison with the State Auditor's Office. In the past, State Auditor's Office Representatives were onsite, which made pre-and-post Audit meetings easier to coordinate. When Trumbull Counties audits transitioned to third-party communications shifted to electronic correspondences. Moving forward, the Board will work with the third party to ensure the appropriate parties are included in all audit-related correspondence. The County will also work to re-establish pre-and post-Audit meetings with our Auditors Office to capture changes that need to be implemented more efficiently.

There are many ARPA projects in Trumbull County. Each project requires quarterly reporting to the U.S. Department of Treasury which calls for all ARPA projects to be categorized. For example, options for project categorization are; vendor, subcontractor, and subrecipient.

Moving forward, Trumbull County will be working to change reporting to correct the projects from subrecipients to either vendors or contractors. This is a minor yet correctable reporting matter and does not involve any financial loss or repayment to the federal government. Furthermore, there are no findings for recovery rather this is an opportunity to correct past reporting moving forward according to the audit.

There is no ongoing investigation and the County views this as an opportunity to strengthen its reporting procedures and communications with the Auditors Office.

By Order of the Board of Trumbull County Commissioners:

Tony Bernard, President

Rick Hernandez, Commissioner

Denny Malloy, Commissioner

Trumbull County, Ohio
Schedule of Findings and Questioned Costs
Year Ended December 31, 2025
(continued)

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

Finding 2025-001 – Material Weakness/Reporting Noncompliance

COVID-19 Coronavirus State and Local Fiscal Recovery Funds – ALN 21.027
U.S. DEPARTMENT OF TREASURY

Criteria: The U.S. Department of Treasury established reporting requirements for local governments. These requirements established methods and timelines for reporting Coronavirus State and Local Fiscal Recovery Funds (SLFRF expenditures to the U.S. Department of Treasury).

Condition: The County misidentified contractors and beneficiaries as subrecipients on the quarterly reports to Treasury.

Context: During our review of the quarterly project and expenditure reports, we noted the County improperly reported 101 contractors and beneficiaries as subrecipients on both the 2025 Quarter 2 and 3 SLFRF Compliance Reports.

Cause: Lack of sufficient internal controls over the reporting requirements of the Coronavirus State and Local Fiscal Recovery Funds.

Effect: The County was not in compliance with reporting requirements in 2025.

Recommendation: We recommend the County improve controls over the reporting requirements associated with this program. This includes obtaining a better understanding of the reporting processes in the Treasury reporting portal.

Views of Responsible Officials: See Corrective Action Plan.

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2025**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2025-001	The County will enhance its internal controls over reporting and review federal guidance for reporting under the Coronavirus State and Local Fiscal Recovery Funds.	9/30/2026	County Auditor, Martha C. Yoder