



OHIO AUDITOR OF STATE  
**KEITH FABER**





**NORTHEAST OHIO MANAGEMENT INFORMATION NETWORK  
TRUMBULL COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Northeast Ohio Management Information Network  
Trumbull County  
528 Educational Highway  
Warren, Ohio 44483

To the Members of the Assembly and Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements, and related notes of Northeast Ohio Management Information Network, Trumbull County, Ohio (NEOMIN) as of and for the years ended June 30, 2019 and 2018.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to NEOMIN's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of NEOMIN's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, NEOMIN prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though NEOMIN does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of NEOMIN as of June 30, 2019 and 2018, and the respective changes in financial and cash flows position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements, and related notes of Northeast Ohio Management Information Network, Trumbull County as of June 30, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2019, on our consideration of NEOMIN's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NEOMIN's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State

Columbus, Ohio

December 17, 2019



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**NEOMIN**  
**NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**NOTE 1 - DESCRIPTION OF THE CONSORTIUM**

NEOMIN, Trumbull County, is a cooperative group of school districts as defined by ORC 3313.92. The cooperative is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio.

The Governing Body of the Consortium is an Assembly composed of the Superintendents and Treasurers of the members and any other representative of members who have been appointed by the respective governing bodies of the members. All representatives shall serve without compensation. As of June 30, 2019, there were 62 participating members of the Consortium. There are 5 non-public school districts that are provided internet access only and are not voting members. The Governing Board (Executive Board) shall function as the advisory body to the Assembly. It shall consist of ten representatives of the members, three of whom shall be appointed by the President of the Trumbull County Superintendent's Association, three of whom shall be appointed by the President of the Ashtabula County Superintendent's Association, one appointed by the Trumbull County Treasurers' Association and one appointed by the Ashtabula County Treasurers' Association and the ninth and tenth are the Trumbull County Superintendent and the Ashtabula County Superintendent. The Trumbull County Educational Service Center shall serve as the Consortium's fiscal agent and the Treasurer of NEOMIN shall be the Treasurer of the Fiscal Agent. NEOMIN's purpose is to improve the delivery of instructional and administrative functions and to make optimum use of public funds through cooperation of member school districts.

NEOMIN's management believes these basic financial statements present all activities for which the Consortium is financially accountable.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

***Fund Accounting***

NEOMIN uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Consortium are presented below:

***Basis of Accounting***

NEOMIN maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of government entities in which legal or other restraints require the recording of specific receipts and disbursements. NEOMIN uses an enterprise fund to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes.

**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

***Budgetary Process***

NEOMIN is not required to follow the budgetary process, but has decided to adopt a formal budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control. The Board annually approves appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of July 1.

**3. Encumbrances**

NEOMIN reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2019 budgetary activity appears in Note 4.

***Deposits and Investments***

The Treasurer of the ESC is the statutory fiscal officer for NEOMIN. The ESC maintains a deposit and investments pool all funds use. The financial institution maintains records identifying the ESC as owner of these securities.

The carrying amount of deposits and investments at June 30, 2019 on deposit with the ESC was as follows:

Demand deposits and investments on deposit with the fiscal agent \$ 1,539,386.47.

The fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

***Capital Assets***

NEOMIN records disbursements for acquisitions of equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. The financial statements do not include a liability for unpaid leave.

**NOTE 3 – COMPLIANCE**

There are no material budgetary violations.

**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

**NOTE 4 – BUDGETARY ACTIVITY**

**2019 Budgeted vs Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
Enterprise	\$ 3,011,672	<b>\$3,062,397</b>	\$ 50,725

**2019 Budgeted vs Actual Expenditures**

<b>Fund Type</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Variance</b>
Enterprise	\$ 3,075,154	\$ 2,852,537	\$ 222,617

**NOTE 5 – DEPOSITS AND INVESTMENTS**

*Deposits*            The Fiscal Agent maintains all deposits.

*Investments*        The Fiscal Agent maintains all investments.

**NOTE 6 – RISK MANAGEMENT**

Workers' Compensation coverage is provided by the State of Ohio. Neomin pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

***Commercial Insurance***

Neomin has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

***Employee Medical/Surgical, Dental and Life Insurance***

The Trumbull County Educational ESC (“ESC”), as the fiscal agent for NEOMIN, has contracted with Trumbull County School Employee Insurance Benefits Consortium (the “Consortium”) to provide employee medical/surgical and dental benefits. The Consortium is a shared risk pool comprised of sixteen Trumbull County school districts and the ESC. The ESC is fiscal agent for the Consortium. Rates are set through an annual calculation process. The ESC pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating school districts. Claims are paid for all participants regardless of claims flow. The Executive Committee of the Consortium has the right to return monies to an exiting district subsequent to the settlements of all expenses and claims.

Life insurance of \$50,000 is provided through the Consortium with Voya Financial Services.

Monthly premiums are as follows for 2018:

PPO 1 – Family	\$1,733.81	Single -	\$606.60
PPO 2 – Family	\$1,556.85	Single -	\$598.26
Dental – Family	\$81.65	Single -	\$26.08
Life - All Employees	\$5.75		

The NEOMIN Governing Board pays 90% of the medical, dental and life insurance premium while employees pay 10%.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS**

Neomin’s employees belong to the State Employees Retirement System (SERS). SERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. SERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent of participants’ gross salaries. Neomin has paid all contributions required through June 30, 2019.

**NOTE 8 – POST EMPLOYMENT BENEFITS**

None

**NOTE 9 – LEASES**

*Operating Lease*

NEOMIN leased office space with a term of five years beginning July 1, 2017 and expiring June 30, 2022. Rent expense for fiscal year 2019 \$36,400.

There are no other leases.

<b>Northeast Ohio Management Information Network</b>	
<i>Trumbull County</i>	
<i>Statement of Receipts, Disbursements</i>	
<i>and Change in Fund Balance (Regulatory Cash Basis)</i>	
<i>Proprietary Fund Type</i>	
<i>For the Year Ended June 30, 2018</i>	
Enterprise	
<b>Operating Cash Receipts</b>	
Charges for Services	\$1,799,474
Refund of Prior Year Exp	49,358
<i>Total Operating Cash Receipts</i>	1,848,832
<b>Operating Cash Disbursements</b>	
Salaries	672,474
Employee Fringe Benefits	277,074
Purchased and Contracted Services	1,081,373
Supplies and Materials	570,527
Other	80,847
<i>Total Operating Cash Disbursements</i>	2,682,295
<i>Operating (Loss)</i>	(833,463)
<b>Non-Operating Receipts (Disbursements)</b>	
Intergovernmental	1,008,348
Earnings on Investments	7,676
Capital Outlay	(66,490)
<i>Total Non-Operating Receipts (Disbursements)</i>	949,534
<i>Net Change in Fund Cash Balances</i>	116,071
<i>Fund Cash Balances, July 1</i>	1,213,455
<i>Fund Cash Balances, June 30</i>	\$1,329,526
<i>See accompanying notes to the basic financial statements</i>	

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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NEOMIN's management believes these basic financial statements present all activities for which the Consortium is financially accountable.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Basis of Presentation***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-203(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

***Fund Accounting***

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***Basis of Accounting***

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**NEOMIN**  
**NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

***Budgetary Process***

NEOMIN is not required to follow the budgetary process, but has decided to adopt a formal budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control. The Board annually approves appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of July 1.

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A summary of 2018 budgetary activity appears in Note 4.

***Deposits and Investments***

The Treasurer of the ESC is the statutory fiscal officer for NEOMIN. The ESC maintains a deposit and investments pool all funds use. The financial institution maintains records identifying the ESC as owner of these securities.

The carrying amount of deposits and investments at June 30, 2018 on deposit with the ESC was as follows:

Demand deposits and investments on deposit with the fiscal agent \$ 1,329,526.18.

The fiscal agent is responsible for maintaining adequate depository collateral for all funds in the fiscal agent's pooled and deposit accounts. All risks associated with the above deposits are the responsibility of the fiscal agent.

***Capital Assets***

NEOMIN records disbursements for acquisitions of equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused vacation and sick leave. The financial statements do not include a liability for unpaid leave.

**NOTE 3 – COMPLIANCE**

There are no material budgetary violations.



**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**NOTE 4 – BUDGETARY ACTIVITY**

**2018 Budgeted vs Actual Receipts**

<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
Enterprise	\$2,867,095.00	\$2,864,855.96	(\$2,239.04)

**2018 Budgeted vs Actual Expenditures**

<b>Fund Type</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>	<b>Variance</b>
Enterprise	\$3,043,935	\$2,748,785	\$295,150

**NOTE 5 – DEPOSITS AND INVESTMENTS**

*Deposits*            The Fiscal Agent maintains all deposits.

*Investments*        The Fiscal Agent maintains all investments.

**NOTE 6 – RISK MANAGEMENT**

Workers' Compensation coverage is provided by the State of Ohio. Neomin pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs (if material).

***Commercial Insurance***

Neomin has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

***Employee Medical/Surgical, Dental and Life Insurance***

The Trumbull County Educational ESC (“ESC”), as the fiscal agent for NEOMIN, has contracted with Trumbull County School Employee Insurance Benefits Consortium (the “Consortium”) to provide employee medical/surgical and dental benefits. The Consortium is a shared risk pool comprised of sixteen Trumbull County school districts and the ESC. The ESC is fiscal agent for the Consortium. Rates are set through an annual calculation process. The ESC pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating school districts. Claims are paid for all participants regardless of claims flow. The Executive Committee of the Consortium has the right to return monies to an exiting district subsequent to the settlements of all expenses and claims.

Life insurance of \$50,000 is provided through the Consortium with Voya Financial Services.

Monthly premiums are as follows for 2018:

PPO 1 – Family	\$1,576.19	Single	- \$606.00
PPO 2 – Family	\$1,415.14	Single	- \$543.87
Dental – Family	\$81.65	Single	- \$26.08
Life - All Employees	\$5.75		

The NEOMIN Governing Board pays 90% of the medical, dental and life insurance premium while employees pay 10%.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS**

Neomin’s employees belong to the State Employees Retirement System (SERS). SERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. SERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent of participants’ gross salaries. Neomin has paid all contributions required through June 30, 2018.

**NOTE 8 – POST EMPLOYMENT BENEFITS**

None

**NEOMIN  
NORTHEAST OHIO MANAGEMENT INFORMATION SYSTEM  
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

**NOTE 9 – LEASES**

*Operating Lease*

NEOMIN leased office space under an agreement with terms of five years beginning July 1, 2006 and expiring June 30, 2011. The lease was extended for another five years beginning July 1, 2011 and expiring June 30, 2016. A one-year extension was approved until June 30, 2017. The lease was extended for five years beginning July 1, 2017 and expiring June 30, 2022. Rent expense for fiscal year was 2018 \$34,000.00.

*Lease/Purchase Agreements*

Neomin has entered into Lease/Purchase agreements on behalf of participating districts and paid for by those districts, as follows:

1. July 25,2014 - \$183,361.29

Pymt No	Pymt Due Date	Cisco Pymt	Neomin Pymt	Principal	Interest	Balance
1	7/25/2014	\$ 2,717.71	\$ -	\$ 2,717.71	-	\$ 186,062.89
2	10/25/2014	-	\$ 47,329.81	\$ 46,103.31	\$ 1,226.50	\$ 138,576.48
3	10/25/2015	-	\$ 47,329.81	\$ 43,638.53	\$ 3,691.28	\$ 93,628.79
4	10/25/2016	-	\$ 47,329.81	\$ 44,835.81	\$ 2,494.00	\$ 47,447.91
5	10/25/2017	-	\$ 47,329.81	\$ 46,065.93	\$ 1,263.88	\$ -

2. May 20, 2015 - \$168,345.00

Pymt No	Pymt Due Date	Neomin Pymt	Principal	Interest	Balance
1	7/17/2015	\$ 61,333.26	\$ 59,134.05	\$ 2,199.21	\$ 118,716.72
2	7/17/2016	\$ 61,333.26	\$ 52,477.89	\$ 8,855.37	\$ 60,007.10
3	7/17/2017	\$ 61,333.26	\$ 56,733.06	\$ 4,600.20	\$ -

3. March 1, 2016 -\$55,031.00

Pymt No	Pymt Due Date	Neomin Pymt	Principal	Interest	Balance
1	Closing	\$ 20,120.70	\$ 20,120.70		\$ 38,561.42
2	2/1/2017	\$ 20,120.70	\$ 16,697.43	\$ 3,423.27	\$ 19,530.87
3	2/1/2018	\$ 20,120.70	\$ 18,212.87	\$ 1,907.83	\$ -

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# OHIO AUDITOR OF STATE KEITH FABER



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EastRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Northeast Ohio Management Information Network  
Trumbull County  
528 Educational Highway  
Warren, Ohio 44483

To the Members of the Assembly and Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of the Northeast Ohio Management Information Network, Trumbull County, (NEOMIN) as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated December 17, 2019, wherein we noted NEOMIN followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered NEOMIN's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of NEOMIN's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of NEOMIN's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether NEOMIN's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of NEOMIN's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering NEOMIN's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

December 17, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**NORTHEAST OHIO MANAGEMENT INFORMATION NETWORK**

**TRUMBULL COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JANUARY 9, 2020**