



City of Pataskala Finance Department
James M. Nicholson, Finance Director
Finance Director's Report to Council

Current Projects & Issues

- **January 2021** – We closed the books for the month of January on schedule and prepared the initial summary reporting shortly thereafter. I am currently working on creating the comprehensive financial report and hope to have it done by early next week. With the significantly increased level of activity going on in the department, it's been a challenge to set aside the time needed to complete the report.
- **2020 Financial Reporting & Audit** – Over the next several months, we will be creating the schedules and documents required to support the development of the 2020 GAAP accrual-based financial statements for the city, as well as the development of the 2020 Comprehensive Annual Financial Report (CAFR). Most of these schedules involve accrued wages, accounts payable and accounts receivable. In addition, we will also be updating the fixed asset inventory with all purchases and disposals during 2020 and supporting the audit of the 2020 financial statements. Over the past several weeks we have made significant progress in completing many of these schedules.
- **Collective Bargaining** – On Friday, February 12, we will be participating in fact-finding with the FOP regarding the 2021-2022 wage reopener. Preparing all of the comparables for the city has been time-intensive but should assist in expressing the city's position to the mediator.
- **SERB Health Insurance Survey** – The State Employee Relations Board (SERB) sends an annual survey for the city to complete regarding our employee health insurance program. This is a fairly time-consuming process and covers the number of employees enrolled, costs by program, and other aspects of our benefit program. We completed the survey and returned it to SERB well before their published deadline.
- **Internal Control Audit** – We have spent a significant amount of time gathering the information requested of the city and responding to auditor questions. I believe that there are a few outstanding items requested from the departments, but I believe that they have the initial information they'll need to plan for the testing phase of the audit. Their plan is to have a report completed by the end of February. Once we have the final work product, I will distribute it to Council and have the auditors attend a future Council meeting to review the report and answer any questions that might arise.
- **Human Resources**: Continued the recruiting process for the hiring of seasonal employees in the Parks & Recreation department, including pool operations staffing. At this point the positions have been advertised and we're beginning to receive applications.