

City of Steubenville, Ohio

*Reports Issued Pursuant to
OMB Circular A-133*

Year Ended December 31, 2009

City of Steubenville, Ohio

DECEMBER 31, 2009

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Rea & Associates, Inc.
ACCOUNTANTS AND BUSINESS CONSULTANTS

122 4th St. NW | PO Box 1020
New Philadelphia, OH 44663-5120

July 12, 2010

Mayor and Members of Council
City of Steubenville
Steubenville, OH 43952

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Steubenville (the "City") as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider finding 2009-001 described in the accompanying schedule of findings and questioned costs to be a material weakness.

City of Steubenville, Ohio
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards
July 12, 2010
Page 2

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. We consider finding 2009-002 described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the City in a separate letter dated July 12, 2010.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain matters that we reported to management of the City in a separate letter dated July 12, 2010.

The City's response to the findings identified in our audit are described in the accompanying corrective action plan. We did not audit the City's response, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Hea & Associates, Inc.



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ACCOUNTANTS AND BUSINESS CONSULTANTS

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July 12, 2010

Mayor and Members of Council
City of Steubenville
Steubenville, OH 43952

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of the City of Steubenville (the "City") with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

As described in item 2009-003 in the accompanying Schedule of Findings and Questioned Costs, the City did not comply with the requirements regarding cash management that are applicable to its Community Development Block Grants. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2009-003 to be a material weakness.

The City's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the City's response, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements, and have issued our report thereon dated July 12, 2010. Our audit was performed for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, City Council, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

**CITY OF STEUBENVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR/PASS THROUGH GRANTOR - PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT/ PASS- THROUGH ENTITY NUMBER	DISBURSEMENTS
<u>U.S. Department of Housing and Urban Development</u>			
<i>Direct Programs:</i>			
Community Development Block Grant Entitlement Grants	14.218	B06-MC-39-0020	\$ 202,657
Community Development Block Grant Entitlement Grants	14.218	B07-MC-39-0020	570,478
<i>Passed-Through Jefferson County:</i>			
Community Development Block Grant Entitlement Grants-NSP	14.218	N/A	71,274
Total Community Development Block Grant Entitlement Grants			<u>844,409</u>
<i>Passed-Through Ohio Department of Development:</i>			
Community Housing Improvement Program	14.239	A-C-08-296-2	85,308
Total U.S. Department of Housing and Urban Development			<u>929,717</u>
<u>U.S. Department of Agriculture:</u>			
<i>Passed-Through Ohio Department of Education:</i>			
Summer Food Program	10.559	FY09	111,873
Total U.S. Department of Agriculture			<u>111,873</u>
<u>U.S. Department of Transportation:</u>			
<i>Passed-Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	N/A	471,059
Highway Planning and Construction - ARRA	20.205	N/A	34,197
Total U.S. Department of Transportation			<u>505,256</u>
<u>U.S. Department of Justice:</u>			
<i>Passed-Through Ohio Department of Public Safety:</i>			
JAG Grant - ARRA	16.803	2009-RA-C01-2120	20,467
<i>Direct Programs:</i>			
Part E - Developing, Testing and Demonstrating New Programs	16.541	2008-JL-FX-0475	15,965
Public Safety Partnership and Community Policing Grants - ARRA	16.710	2009-RK-WX-0680	60,249
Total U.S. Department of Justice			<u>96,681</u>
<u>Federal Emergency Management Agency:</u>			
<i>Direct Programs:</i>			
Assistance to Firefighters Grant	97.044	EMW-2008-FO-11619	18,103
Total Federal Emergency Management Agency			<u>18,103</u>
Total Federal Expenditures			<u>\$ 1,661,630</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE A: SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the City's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B: MATCHING REQUIREMENTS

Certain Federal programs require that the City contribute non-Federal funds (matching funds) to support the Federally-funded programs. The City has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

A-133 Ref.
.505(d)

(d) (1) (i)	Type of Financial Statement Opinion	Unqualified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d) (1) (ii)	Were there any other internal control deficiencies reported at the financial statement level (GAGAS)?	Yes
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	Yes
(d) (1) (iv)	Were there any other internal control deficiencies reported for major programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Qualified
(d) (1) (vi)	Are any reportable findings under Section .510(a) of Circular A-133?	Yes
(d) (1) (vii)	Major Programs (list): Community Development Block Grant – Entitlement Highway Planning and Construction	CFDA # 14.218 20.205
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$300,000 Type B: All others
(d) (1) (ix)	Low Risk Auditee?	No

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Material Weakness

Finding Number	2009-001
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In 2010, the American Institute of Certified Public Accountants (AICPA), the national professional organization for certified public accountants, issued its Statement on Auditing Standards (SAS) No. 115, *Communicating Internal Control Related Matters Identified in an Audit*, which supersedes SAS No. 112. This standard became effective for audits of financial statements for periods ending on or after December 15, 2009.

The AICPA establishes auditing standards generally accepted in the United States that certified public accountants and government auditors must follow in conducting audits of state and local governments. SAS No. 115 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This new standard requires the audit to report *in writing* to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses. To this end, SAS No. 115 lists specific control deficiencies that should be regarded as at least a significant deficiency and a strong indicator of a material weakness in internal control.

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the City. Independent auditors are not part of the City's internal control structure and should not be relied upon by management to detect misstatements in the financial statements.

As a result of our audit, we identified material misstatements in the City's financial statements, as well as other misstatements that were not necessarily material, but were more than inconsequential. Material amounts noted above have been subsequently reported in the audited financial statements.

The City had 13 audit adjustments to the original financial statement that was presented for audit. Of those adjustments 10 of them were related to capital assets and the others were related to accounts receivable. We recommend the City establish a process to accurately track the costs associated with each asset. In addition, they should establish a procedure to ensure they have captured all of the capital assets acquired during the year. This information should be summarized and given to the financial statement preparers for recording in the City's financial statements.

City's Response: See Corrective Action Plan.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (continued)**

Significant Deficiency

Finding Number	2009-002
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Electrical Department: Inventory

We noted the Electrical department does not maintain a perpetual inventory system or perform an annual inventory. We also noted the department estimates the cost of inventory to report on the financial statements. Subsequent to year end, we performed an inventory observation of an inventory that was taken during 2010. We concluded inventory is not materially misstated based on our testing performed.

We recommend the Electrical Department implement a perpetual inventory tracking system that will allow the accurate recording of inventory for electrical materials. The Department should ensure there are no obsolete items included in the inventory reported on the financial statements. Also, the Department should prepare, at a minimum, yearly inventory counts and compare to perpetual records, which will allow greater control and accountability of inventory amounts. We also recommend the city establish a process to track the latest cost per inventory item for financial statement reporting. Subsequent to year end, the City has purchased the inventory module from SSI to assist in tracking inventory.

City's Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Material Non-Compliance/Material Weakness

Finding Number	2009-003
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Federal Grant and CFDA Number:
Community Development Block Grant Entitlement Grant, CFDA #14.218

Federal Agency and Pass-Through Agency:
Direct Award from the U.S. Department of Housing and Urban Development

Grant Awards Numbers:
B06-MC-39-0020 and B07-MC-39-0020

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

Finding Number	2009-003 (cont'd)
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Criteria:

OMB Circular A-133 Section .500 (c) states the auditor shall perform procedures to obtain an understanding of internal control over federal programs sufficient to plan the audit to support a low assessed level of control risk for major programs.

24 CFR 85.21(c) states for grants that are advanced, grantees and subgrantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and their disbursement by the grantee or subgrantee.

Condition:

During our testing of internal control over the major program, we had control failures of the key control over cash management, earmarking and allowable costs/activities allowed.

Our testing revealed an excess cash balance was maintained in the CDBG checking account for a time period beginning July 21, 2009 and ending September 21, 2009.

Context:

We randomly selected 23 transactions to test whether (1) the expenditure was allowable per the CDBG grant agreement, (2) the amount of the invoice and payee agree to the check that was written, and (3) whether or not the director signed off on the drawdown request indicating his approval. The drawdown request has the invoices attached which he is to review for allowability. The drawdown also has the Integrated Disbursement and Information System (IDIS) expenditure coding which is used when calculating earmarking criteria. Lastly it is the document used to enter the cash request into IDIS when requesting moneys. We also obtained the check register for the CDBG fund to review the cash balance maintained in the checking account throughout 2009.

Cause:

Eight of the 23 individual transactions (3 drawdown requests) were not signed by the Director, indicating his approval. In addition, it does not appear the Director is reviewing the cash on-hand when approving the drawdown.

Effect:

Our testing revealed the City's CDBG checking account had an excess cash balance from the time period July 17, 2009 through September 21, 2009. The City's maintained a cash balance in excess of \$300,000 for a period of approximately 3 weeks and the balance was over \$100,000 for approximately two months. The City did not earn interest on the CDBG account during 2009.

All of the expenditures tested were allowable per the grant agreement and were properly coded within the IDIS system. In addition we noted for all of the 23 transactions tested, the Director signed off on the purchase requisition indicating the expenditure was allowable for the grant.

CITY OF STEUBENVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2009

Finding Number	2009-003 (cont'd)
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Recommendation:

We recommend the CDBG Director establish a process to ensure the established control occurs for each drawdown request made to the U.S. Department of Housing and Urban Development. Proper review of the drawdown request would help to ensure the City does not accumulate excess funds.

City's Response: See Corrective Action Plan.

**CITY OF STEUBENVILLE
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A-133, SECTION .315(b)
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2008-001	Ohio Revised Code Section 5705.10, various City funds had negative fund balances.	Yes	
2008-002	Ohio Revised code Section 5705.41(B), expenditures plus encumbrances exceeded appropriations	No	Included as a management letter comment in 2009.
2008-003	Ohio Revised code Section 5705.39, appropriations in excess of estimated resources.	Yes	
2008-004	Material Weakness – Lack of control over financial reporting.	No	Re-issued as 2009-001



City of Steubenville

Finance Office

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CORRECTIVE ACTION PLAN IN RESPONSE TO THE 2009 AUDIT FINDINGS

2009-001

The City of Steubenville is establishing adequate controls for proper verification of accounting for capital assets. Procedures will be put into place to have not just one, but two or more employees review the addition, disposal or adjustments for capital assets including depreciation.

2009-002

In the past, The City of Steubenville Electrical Department had kept an estimated inventory for reporting purposes. An Inventory Management System has been purchased to accurately account for an actual inventory on a day to day basis. This system will record transactions for all purchases and consumption of inventory at the actual cost. Report will be printed periodically and verified. A physical count will be taken at year end and to balance with system reports.

2009-003

The City of Steubenville Community Development and Planning Department has adopted a *CDBG Purchase Order, Drawdown and Disbursement Policy* which will address the issues. Please see the attached copy of the policy.



Michael J. Marshall
Finance Director
City of Steubenville

July 12, 2010

Date

CITY OF STEUBENVILLE

CDBG Purchase Order, Drawdown and Disbursement Policy

The policy and procedures described below will govern purchase order (PO) approval at the departmental level, drawdown and disbursement of Community Development Block Grant (CDBG) funds only. It does not apply to funds from other programs or sources because circumstances and requirements may differ depending upon the funding source. It will also not apply to regular, fixed personnel costs (such as salary and benefits) which do not require PO approval.

1. Purchase orders will be prepared using the City's software system for such purpose. They will be prepared and based on executed contract amounts or written cost proposals/estimates submitted by contractors or vendors. PO's will be entered into the software system by the Secretary/Financial Coordinator and approved by the Urban Projects Director.
2. Only after written approval of the PO by the Finance Director and City Manager will the contractor or vendor be authorized to start work or provide the product/service. If a contract had been executed requiring the approval of the Finance Director and City Manager prior to PO approval, then the written executed contract will suffice in lieu of the approved PO, until the PO is approved.
3. After substantial completion of a project, final completion and/or at regular pre-determined and approved intervals; or after satisfactory delivery of a product or service, then the contractor or vendor will be required to submit a written invoice. Drawdown of funds for payment using the HUD Integrated Disbursement and Information System (IDIS) will occur only after receipt of an invoice from a contractor or vendor and approval of such invoice by the approval authority (i.e., engineer or architect) where applicable.
4. IDIS drawdowns will generally take place at two (2) week intervals unless a more frequent interval is approved by the Urban Projects Director. Drawdown forms based upon the invoices will be prepared by the Secretary/Financial Coordinator, submitted to the Assistant Director/Building Inspector for review/verification, and then submitted to the Urban Projects Director for approval. The Assistant Director/Building Inspector will then complete the IDIS drawdown, after which it will be approved by the Urban Projects Director.
5. As soon as the IDIS system will permit after drawdown approval, the Assistant Director/Building Inspector or Urban Projects Director will request the following IDIS generated reports: PR07, Drawdown Report by Voucher Number; and PR08, Grantee Summary Activity Report. The reports will be provided to the Secretary/Financial Coordinator and maintained along with the drawdown forms.
6. The Secretary/Financial Coordinator will monitor the status of the electronic transfer of funds and as soon as funds are available, request that the Finance Department issue a check based on the approved PO and submitted invoice. The goal will be to have the check issued within five (5) business days of the deposit of funds.

7. In the event general CDBG program income is received, it will be entered into the IDIS system as soon as possible by the Urban Projects Director and deposited in the CDBG program account by the Secretary/Financial Coordinator. It will then be used first on the next scheduled drawdown, before regular CDBG funds are drawn.
8. In the event of an inadvertent underdraw or overdraw on IDIS, a correction will be made on the next scheduled drawdown where such correction is possible.

ADOPTED BY THE STEUBENVILLE PLANNING AND ZONING COMMISSION ON JULY 12, 2010