

To the Mayor and Members of City Council
City of Highland Heights
5827 Highland Road
Highland Heights, Ohio 44143

We have performed the procedures enumerated below as per our engagement letter with the City of Highland Heights (the "City") dated March 20, 2019.

1. Reviewed all of the City's bank statements and check registers for the operating account for the five-year period January 1, 2014 to December 31, 2018 looking for any checks or wire transfers written / made to Mayor Coleman or with any description referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette."
2. Reviewed all accounts and departments within the City revenue and expenditure reports for the five-year period January 1, 2014 to December 31, 2018 specific to the Mayor or with which the Mayor had expenses requested or reimbursed from looking for any payments to Mayor Coleman or with any description referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette." It was the responsibility of the City officials to provide us with all such transactions of which they are aware.
3. Reviewed all of the Mayor approved transactions for the five-year period January 1, 2014 to December 31, 2018 to ensure the transaction had a valid public purpose. It was the responsibility of the City officials to provide us with all such transactions of which they are aware.
4. Reviewed all of the Mayor's emails within the City provided email account available at the time we started the engagement for the five-year period January 1, 2014 to December 31, 2018 and perform a search for keywords referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette."

The procedures and associated findings and recommendations are as follows:

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Procedure	Findings
<p>Review all of the City's bank statements and check registers for the operating account for the five-year period January 1, 2014 through December 31, 2018 looking for any checks or wire transfers written / made to Mayor Coleman or with any description referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette."</p>	<ul style="list-style-type: none"> • We obtained all of the City's bank statements and check registers for the operating account for the five-year period January 1, 2014 through December 31, 2018. We selected any check with Mayor Coleman's name or a reference to "Mayor" for further review. It should be noted that there were multiple checks written to Mayor Coleman, and all appeared to be properly supported, be for proper public purpose, and had proper approval. There were no checks referencing "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette" (see Attachment A and B). • We scanned the bank statements for all wire transfers, and selected multiple transfers for further review. We selected transfers if the description looked unusual or if the terms noted to the left were used. We noted that all of the wire transfers appeared to be properly supported, for proper public purpose, and had proper approval (see Attachment A).
<p>Review all accounts and departments within the City revenue and expenditure reports for the five-year period January 1, 2014 through December 31, 2018 specific to the Mayor or with which the Mayor had expenses requested or reimbursed from looking for any payments to Mayor Coleman or with any description referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette." It is the responsibility of the City officials to provide us with all such transactions of which they are aware.</p>	<ul style="list-style-type: none"> • We requested that the Finance Director provide us with all expense ledgers for the five-year period January 1, 2014 through December 31, 2018, as well as any expenses that the Mayor had requested or was reimbursed. C&P reviewed the expense ledger by searching for "Mayor Coleman," "Scott Coleman," "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette," as well as variations of these terms: "Mayor," "Coleman," "LaTourette," "Dave Joyce," and "congressional campaign." We noted multiple expense items referring to the Mayor. Nothing was noted relating to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette" or "Sarah LaTourette," "LaTourette," "Dave Joyce," or "congressional campaign." • We selected all expense items related to the Mayor to test further. Through our testing, we noted that each of the expenses appeared to be properly supported, for proper public purpose, and had proper approval (see Attachment B).

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	<ul style="list-style-type: none"> We obtained all requisitions from the City relating to the Mayor's department for the five-year period January 1, 2014 through December 31, 2018. Using our professional judgment, we pulled supporting documentation for transactions that potentially could have been approved by the Mayor noting these transactions were not approved by only the Mayor, and did have a proper public purpose. We were provided with 146 requisitions during the period January 1, 2014 through December 31, 2018. Of the 146 requisitions that we viewed, we selected 36 for further testing. These 36 were selected based on the name of the vendor/payee (if it seemed unusual or appeared to be a payment to the Mayor or his assistant), the description (if it was vague or unusual), and/or if it appeared to be a Mayoral transaction (e.g., purchases for the Mayor's office). We noted that each of the items selected had a proper public purpose and proper approval.
<p>Review all of the Mayor approved transactions for the five-year period January 1, 2014 through December 31, 2018 to ensure the transaction had a valid public purpose. It is the responsibility of the City officials to provide us with all such transactions of which they are aware.</p>	<ul style="list-style-type: none"> We were provided all of the Mayor approved transactions for the five-year period January 1, 2014 through December 31, 2018. We noted per inquiry of the Finance Director and through the procedures performed above that the Mayor did not approve, on his own, any transactions during this time period except for a payroll in July of 2015. In this instance, the Mayor signed all "live" checks (i.e., those not receiving direct deposit) in the absence of the Finance Director and the Finance Director reviewed and approved the related check register upon his return. We noted that the Mayor received his payroll through direct deposit during the period, therefore, the Mayor did not sign his own paycheck for this period. Based on review of the payroll registers and expense registers relating to this payroll it appears that this transaction was for a valid public purpose.

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<p>Review all of the Mayor's emails within the City provided email account available at the time we start the engagement for the five-year period January 1, 2014 through December 31, 2018 and perform a search for keywords referring to "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," or "Sarah LaTourette."</p>	<ul style="list-style-type: none">• We obtained Mayor Coleman's laptop computer, which was sealed in an envelope. We logged onto the computer and opened the Microsoft Outlook email application.• We noted that the emails in the Mayor's inbox dated back to February 14, 2012. The sent email folder dated back to October 24, 2008.• We searched for the following terms within the inbox emails for the five-year period January 1, 2014 through December 31, 2018: "Mayor Coleman," "Scott Coleman," "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," and "Sarah LaTourette," as well as variations of these terms: "Mayor," "Coleman," "LaTourette," "Dave Joyce," and "congressional campaign." We noted a few emails from local news stations regarding the campaign allegations. We also scanned the remaining emails in each folder. Beyond the news station emails, nothing else was noted.
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	<ul style="list-style-type: none">• We searched for the following terms within the sent emails for the five-year period January 1, 2014 through December 31, 2018: "Mayor Coleman," "Scott Coleman," "U.S. Rep. Dave Joyce's congressional campaign," "Steve LaTourette," and "Sarah LaTourette," as well as variations of these terms: "Mayor," "Coleman," "LaTourette," "Dave Joyce," and "congressional campaign." We noted three items. One was an email from Cliff Schecter, who appears to be a reporter. See Attachment C. We noted no response from Mayor Coleman. We also noted that this email was in the Mayor's inbox on the GoDaddy server, however, it did not come up during the search of the Mayor's computer. Therefore, we searched all of the terms above in all folders on the GoDaddy server. The second and third items were both emails sent from the Mayor's City account to his personal email address on June 4, 2018. One email contained an attachment with Dino DiSanto's 2011 and 2012 W-2's from LaTourette for Congress Committee. The other email contained Dino DiSanto's 2014-2017 W-2's from Friends of Dave Joyce, as well as some of the payroll information and checks written to DiSanto from Friends of Dave Joyce. We noted per a Google search that Dino DiSanto was the Chief of Staff for both Steve LaTourette and Dave Joyce. Based on review of these items, they do not appear to relate to the City or to have been paid using City funds.
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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the parties specified in this report and is not intended to be and should not be used by anyone other than these specified parties.

Ciuni + Panichi, Inc.

Cleveland, Ohio
June 3, 2019