

From: [Cara L. Yoder](mailto:Cara.L.Yoder@ohioauditor.gov)
To: kbusse@zupkacpa.com
Cc: mjoseph@zupkacpa.com
Subject: City of Lorain Audit
Date: Monday, August 21, 2023 1:38:00 PM
Attachments: [image001.png](#)

Kristina,

I spoke with Karen from the City of Lorain today and she advised there was another payroll issue discovered during the financial audit regarding the fire department. After speaking with her I attempted to call you but understand you're off this week, so I spoke with Michael. He was incredibly helpful in explaining the payroll concerns your team has identified for the separated fire personnel.

For the fire department payroll issues, I will be taking that to my management team to see if there is anything for our Special Investigations Unit to consider and will advise if anything impacts your work. We are still vetting the utilities and law department complaints for potential criminality.

For all the payroll issues (fire, utilities and law departments), we do not have any testing requests for you at this time. Please continue to perform your work and consider any deficiencies per your normal procedures. We ask that if you do plan on issuing any comments regarding these payroll issues to email a copy to me.

Please reach out if you have any questions. Thanks!

