

**Minutes of the Finance and Audit Committee**  
**SHEFFIELD LAKE, OHIO**  
**March 17, 2026**

This regular meeting of the Finance and Audit Committee was held Tuesday, March 17, 2026. Chairwoman Gee called the meeting to order at 7:03 PM.

**ROLL CALL OF MEMBERS:**

Present: Gee, Rosso, Morrow, Kovach, Fogel, DeBottis, Petrucci, Cizl, Law  
Director Ward.

Excused: Mayor Radeff, Finance Director Rummell, Service Director Hastings.

Attending: Council Clerk Randolph, Citizens.

**PRESENTATIONS:** Councilman Morrow-accounting software. Councilman Morrow says we're considering a new accounting software, because the old one has become old and antiquated. There are several problems with it, especially that it's made by a company that's over in the United Kingdom, and there are security issues with it. What we were looking at was, just a summary of this is at least \$42,500 in savings over 5 years with Ohio's unified accounting network vs our current software, and that's what our recommendation is going to be tonight. The secondary factors is the audit efficiency, security, usability, and Corey Rummell from his previous job is already very familiar with this type of software, so the learning curve is way down. The 3 options we evaluated was the Ohio Unified Accounting Network, OpenGov, and Civica CMI, which is what we use right now in Civica. We did a weighted SWOT analysis, strength, weaknesses, opportunities, and threats, which identifies the Unified Accounting Network as the strongest overall value. Total cost of ownership over 5 years was the primary decision driver, transparency and public trust infrastructure, audit efficiency, and Ohio alignment. Since the UAN, the Unified Accounting Network, is pushed by the Ohio Auditor of State, it makes it very advantageous for us to do that. It makes audits go very, very quickly. Operational risk and change management were also the other drivers. 5-year estimates, Civica CMI is \$100,000 for 5 years. OpenGov is \$276,000, where the Ohio Unified Accounting Network is \$42,500. So, we're going to realize a good savings from that over the 5 years. With implementation, which is migration, there's \$57,500, which is still well below what we're using now, which would cost \$100,000. The Ohio Unified Accounting Network overview created by the Ohio Auditor of State includes all the packages that we need to conduct business, cost structures defined by Ohio Administrative Code. There's a build-in pathway to Ohio checkbook online transparency, so we can put all of our data up online to be audited by citizens. This is something that Corey Rummel, our finance director, likes, and it's one of the things that he's recommended that we have as well, as well as myself and I believe Rosa as

well. OpenGov is much more expensive. There's a lot of very good reasons to go with OpenGov, except the biggest drawback is that it's way too expensive for us. Civica CMI, again, it's the legacy system. We have operational reporting constraints, audit, normalization, overhead, which is about \$6,000 a month, and it's the lowest transition risk, highest long-term stagnation risk. The SWOT analysis, we did the strengths, weaknesses, opportunities, and threats. I won't go over those now, those you'll have in your packet, but the SWOT analysis, the Unified Accounting Network, which is what the Ohio Auditor recommends, is the cheapest and it also scored the highest. When we look at the SWOT analysis, OpenGov, it was 47 versus 56, so it's still up there, but not close enough to matter. Then Civica CMI, we gave a negative 39 in the ratings. So, transparency as cost control, it's one of the big benefits of being on Ohio Checkbook. We have other cities and villages that are in Lorain County that are on this. We have high-end migration estimates, about \$35,000. That's really, really conservative, very high, more than likely our migration will come in at half of that. We wanted to err on the side of caution rather than on the other side and that includes all the hardware as well for this, and it includes more hardware than what we currently have. Recommendation is proceed with the procurement of the Ohio Unified Accounting Network because it's the lowest 5-year cost profile and it's the strongest SWOT score. I did give a handout which just sums it up really quick and dirty, as I call it, doesn't give too much information. Chairwoman Gee says the finance director could not be here tonight, but he definitely is very interested in hoping that we will consider the UAN, which is a fair price. It's something he's already been trained on. It's something the rest of the staff can pick up quite easily. It would prevent hiccups or mix-ups that we've had in the past with overpayments. It would have caught them. This also goes straight to everything going easily into our audit, which means the audits will go smoother and quicker. Councilman Morrow says Corey is hoping that we make a decision quickly just because it will benefit him. The further it goes down, the more data that he'll have to double enter. President Rosso states unless there is a concern here, Corey needs to have the mayor put the request in and do it. We don't need any action on council to get him to do it. If we need to move money, we can move the money. Chairwoman Gee asks does council have any objections to our finance director's recommendation? Councilman DeBottis asks if this were installed, if an employee were overpaid a significant amount of money, would this catch that? Councilman Morrow replies more than likely, yes. I mean, I could see there'd be very rare, rare, rare circumstances that it may not, but because it's a double entry accounting method, it should catch it. I'm not an expert on this. I did take one class for it. The person to ask would be Corey. Chairwoman Gee says I asked the finance director that question, and he said that it will catch all anomalies that should arise and that's why the state recommends it.

**FINANCE DIRECTOR’S REPORT:** Finance Director Rummell is excused.

**OLD BUSINESS:** Software Subcommittee. Chairwoman Gee says we just had this.

**NEW BUSINESS:** None.

**MEETING ADJOURNED:** With no further business before this committee,  
\*Motion by Kovach/Second by DeBottis to adjourn at 7:13pm. Yeas All.

**CLERK OF COMMITTEE AFFIRMATION:** This meeting of the City Committee of the City of Sheffield Lake, Ohio was held and conducted under all rules and regulations governing the Sunshine Laws of the State of Ohio as they apply. All meetings are recorded and available in Council’s office.

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**CLERK OF COUNCIL**

*Brandy Randolph*

I, Brandy Randolph, duly appointed Clerk of Committee of Sheffield Lake DO HEREBY CERTIFY that this is a true and exact copy of the minutes of the Finance & Audit of Mar. 17, 2026.

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**CHAIRWOMAN GEE**

*Rosa Gee*

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**COUNCIL PRESIDENT**

*Richard Rosso*