



OHIO AUDITOR OF STATE  
**KEITH FABER**





CONCORD TOWNSHIP  
HIGHLAND COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Concord Township  
Highland County  
1350 Redkey Road  
Winchester, Ohio 45697

To the Board of Trustees:

### Report on the Audit of the Financial Statements

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Concord Township, Highland County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2024, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township 's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio  
November 7, 2024

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**CONCORD TOWNSHIP  
HIGHLAND COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$ 45,251	\$ 20,884	\$ 66,135
Intergovernmental:	21,330	166,507	187,837
Earnings on Investments	117	11	128
Miscellaneous	483	13,354	13,837
<i>Total Cash Receipts</i>	67,181	200,756	267,937
<b>Cash Disbursements</b>			
Current:			
General Government	44,105	17,558	61,663
Public Works	222	208,883	209,105
Health	3,209	-	3,209
Debt Service:			
Principal Retirement	11,820	30,330	42,150
Interest and Fiscal Charges	840	2,895	3,735
<i>Total Cash Disbursements</i>	60,196	259,666	319,862
<i>Excess of Receipts Over (Under) Disbursements</i>	6,985	(58,910)	(51,925)
<b>Other Financing Receipts (Disbursements)</b>			
Other Financing Uses	(30)	-	(30)
<i>Total Other Financing Receipts (Disbursements)</i>	(30)	-	(30)
<i>Net Change in Fund Cash Balances</i>	6,955	(58,910)	(51,955)
<i>Fund Cash Balances, January 1</i>	53,760	243,815	297,575
<i>Fund Cash Balances, December 31</i>	\$ 60,715	\$ 184,905	\$ 245,620

See accompanying notes to the financial statements.

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**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Concord Township, Highland County, (The Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and cemetery maintenance.

**Public Entity Risk Pool**

The Township participates in a public entity risk pool. Note 10 to the financial statements provide additional information for this entity.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

**Basis of Presentation**

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are all organized on a fund type basis.

**Fund Accounting**

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds account for the report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

**Gas Tax Fund** The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

**Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved)

These statements include adequate disclosure of material matters, as the financial reporting revisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustee must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**Encumbrances** The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrance outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 4.

**Deposits and Investments**

The Township's accounting basis included investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**Capital Assets**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Fund Balance**

Fund Balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Nonspendable** The township classifies assets are nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

**Restricted** Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments: or is imposed by the law through constitutional provisions.

**Committed** Trustees can commit amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committee fund balance also incorporates contractual obligation to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classification. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committee, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

For regulatory purposed, limited disclosure related to the fund balance is included in Note 11.

**Note 3 - Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Motor Vehicle License Tax fund by \$6,100 and in the Gasoline Tax fund by \$11,850 for the year ended December 31, 2023.

Also, contrary to Ohio law, appropriations exceed the amount certified as available by the budget commission in the Motor Vehicle License Tax fund by \$4,957, Gasoline Tax fund by \$4,445, Road and Bridge fund by \$19,797 and Coronavirus Relief fund by \$7,450 for the year ended December 31, 2023.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2023 follows:

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$77,000	\$67,181	(\$9,819)
Special Revenue	187,466	200,756	13,290
<b>Total</b>	<b>\$264,466</b>	<b>\$267,937</b>	<b>\$3,471</b>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$118,894	\$68,741	\$50,153
Special Revenue	391,332	277,494	113,838
<b>Total</b>	<b>\$510,226</b>	<b>\$346,235</b>	<b>\$163,991</b>

**Note 5 – Deposits**

To improve cash management, cash received by the Township is pooled. Monies for all funds that are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

	2023
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$245,620
Total deposits	245,620
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$245,620

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$1,461 in unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation.

**Note 6– Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collection, and distributing all property taxes on behalf of the Township.

**Note 7 – Debt**

Debt outstanding at December 31, 2022, was as follows:

	Principal	Interest Rate
Compact Excavator and Flail Cutter	\$32,561	4.05%
Tractor and Bushhog	44,720	3.00%
Total	\$77,281	

In 2021, the Township purchased an excavator and flail cutter through a third-party financing company to be used for maintenance of Township roads and cemeteries.

In 2022, the Township purchased a tractor and bushhog through Merchants National Bank to be used for maintenance of Township roads and cemeteries.

***Amortization***

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	Compact Excavator and Flail Cutter	Tractor and Bushhog
2024	\$15,136	\$12,044
2025	15,136	12,044
2026	3,784	12,044
2027	0	12,044
2028	0	0
Total	\$34,056	\$48,176

**Note 8 – Defined Benefit Pension Plan**

Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code Prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants gross salaries. The Township has paid all contributions required through December 31, 2022.

**Note 9 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**Note 10 - Risk Management**

**Workers' Compensation**

Workers Compensation coverage is provided by the State of Ohio. The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Risk Pool Membership**

The Township is a member of the Ohio Township Association risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<b>2023</b>
Cash and investments	\$33,494,457
Actuarial liabilities	\$10,885,549



**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2023

**Note 11 -Fund Balances**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies			\$0
Corpus			0
Outstanding Encumbrances	8,515	17,828	26,343
<b>Total</b>	<b>\$8,515</b>	<b>\$17,828</b>	<b>\$26,343</b>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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**CONCORD TOWNSHIP  
HIGHLAND COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property Taxes	\$ 47,068	\$ 21,725	\$ 68,793
Intergovernmental:	22,961	234,096	257,057
Earnings on Investments	83	-	83
Miscellaneous	3,661	300	3,961
<i>Total Cash Receipts</i>	<u>73,773</u>	<u>256,121</u>	<u>329,894</u>
<b>Cash Disbursements</b>			
Current:			
General Government	44,092	3,799	47,891
Public Works	16,322	132,777	149,099
Health	3,135	-	3,135
Capital Outlay	-	56,044	56,044
Debt Service:			
Principal Retirement	1,035	24,196	25,231
Interest and Fiscal Charges	1,764	1,478	3,242
<i>Total Cash Disbursements</i>	<u>66,348</u>	<u>218,294</u>	<u>284,642</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,425</u>	<u>37,827</u>	<u>45,252</u>
<b>Other Financing Receipts (Disbursements)</b>			
Proceeds of Debt	-	56,043	56,043
<i>Total Other Financing Receipts (Disbursements)</i>	<u>-</u>	<u>56,043</u>	<u>56,043</u>
<i>Net Change in Fund Cash Balances</i>	7,425	93,870	101,295
<i>Fund Cash Balances, January 1</i>	<u>46,335</u>	<u>149,945</u>	<u>196,280</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 53,760</u>	<u>\$ 243,815</u>	<u>\$ 297,575</u>

See accompanying notes to the financial statements.

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**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Concord Township, Highland County, (The Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance and cemetery maintenance.

**Public Entity Risk Pool**

The Township participates in a public entity risk pool. Note 10 to the financial statements provide additional information for this entity.  
The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

**Basis of Presentation**

The Township’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are all organized on a fund type basis.

**Fund Accounting**

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

**General Fund** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds account for the report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

**Gas Tax Fund** The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

**Coronavirus Relief Fund** The Coronavirus Relief fund accounts for and reports COVID 19 funding

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

**Basis of Accounting**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved)

These statements include adequate disclosure of material matters, as the financial reporting revisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit

**Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustee must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**Encumbrances** The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrance outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 4.

**Deposits and Investments**

The Township's accounting basis included investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**Capital Assets**

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Fund Balance**

Fund Balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

**Nonspendable** The township classifies assets are nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

**Restricted** Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments: or is imposed by the law through constitutional provisions.

**Committed** Trustees can commit amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committee fund balance also incorporates contractual obligation to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classification. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committee, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

For regulatory purposed, limited disclosure related to the fund balance is included in Note 11.

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Gasoline Tax fund by \$39,111 for the year ended December 31, 2022.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2022 follows:

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$92,321	\$73,773	(\$18,548)
Special Revenue	219,659	312,164	92,505
<b>Total</b>	<b>\$311,980</b>	<b>\$385,937</b>	<b>\$73,957</b>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$84,240	\$69,534	\$14,706
Special Revenue	177,500	218,294	(40,794)
<b>Total</b>	<b>\$261,740</b>	<b>\$287,828</b>	<b>(\$26,088)</b>

**Note 5 – Deposits**

To improve cash management, cash received by the Township is pooled. Monies for all funds that are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

	2022
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$297,575
Total deposits	297,575
<i>Total carrying amount of deposits and investments held in the Pool (ties to FS)</i>	\$297,575

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022 the Township is holding \$2,587 in unremitted employee payroll withholdings.

**Deposits**

Deposits are insured by the Federal Deposit Insurance Corporation. The Township had uncollateralized monies of \$49,245.



**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

**Note 6 – Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collection, and distributing all property taxes on behalf of the Township.

**Note 7 – Debt**

Debt outstanding at December 31, 2022, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Dump truck Note	\$15,118	5.39%
Compact Excavator and Flail Cutter	\$48,212	4.05%
Tractor and Bushhog	56,393	3.00%
Total	<u>\$119,723</u>	

In 2019, the Township purchased a dump truck through a third-party financing company to be used for maintenance of Township roads and cemeteries.

In 2021, the Township purchased an excavator and flail cutter through a third-party financing company to be used for maintenance of Township roads and cemeteries.

In 2022, the Township purchased a tractor and bushhog through Merchants National Bank to be used for maintenance of Township roads and cemeteries.

***Amortization***

Amortization of the above debt, including interest, is scheduled as follows:

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

Year Ending December 31:	Dump Truck Note	Compact Excavator and Flail Cutter	Tractor and Bushhog
2023	\$15,933	\$15,136	\$12,044
2024	0	15,136	12,044
2025	0	15,136	12,044
2026	0	3,784	12,044
2027	0	0	12,044
Total	<u>\$15,933</u>	<u>\$49,192</u>	<u>\$60,220</u>

**Note 8 – Defined Benefit Pension Plan**

Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code Prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants gross salaries. The Township has paid all contributions required through December 31, 2022.

**Note 9 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

**Note 10 - Risk Management**

**Workers’ Compensation**

Workers Compensation coverage is provided by the State of Ohio. The Township pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**CONCORD TOWNSHIP**  
**Highland County**  
Notes to the Financial Statements  
For the year Ended December 31, 2022

**Risk Pool Membership**

The Township is a member of the Ohio Township Association risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<b>2022</b>
Cash and investments	\$32,288,098
Actuarial liabilities	\$9,146,434

**Note 11 -Fund Balances**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies			\$0
Corpus			0
Outstanding Encumbrances	3,186		3,186
<b>Total</b>	<b>\$3,186</b>	<b>\$0</b>	<b>\$3,186</b>

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Concord Township  
Highland County  
1350 Redkey Road  
Winchester, Ohio 45697

To the Board of Trustees:

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of the Concord Township, Highland County, (the Township) and have issued our report thereon dated November 7, 2024, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

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 Township's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2023-002, 2023-004 and 2023-005 that we consider to be material weaknesses.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Township's financial statements are free from 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2023-001 through 2023-003.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio  
November 7, 2024

**CONCORD TOWNSHIP  
HIGHLAND COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2023 AND 2022**

**FINDING NUMBER 2023-001**

**Noncompliance**

**Ohio Rev. Code § 5705.39** provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as “estimated resources” because it includes unencumbered fund balances.

At December 31, 2023, the Township's appropriations exceeded the amount certified as available by the budget commission in the Gasoline Tax Fund by \$4,445, Road and Bridge Fund by \$18,797, and Coronavirus Relief Fund by \$7,450.

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Township's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The Township should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the Township should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of Trustees to reduce the appropriations.

**Officials' Response:**

Officials did not respond to this finding.

**FINDING NUMBER 2023-002**

**Material Weakness / Noncompliance**

**Ohio Rev. Code § 5705.41(D)(1)** provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon. There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: “then and now” certificates, blanket certificates, and super blanket certificates, which are provided for in Ohio Rev. Code §§ 5705.41(D)(1) and 5705.41(D)(3), respectively.

“Then and Now” certificate – If the chief fiscal officer can certify both at the time the contract or order was made (“then”), and at the time the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of Trustees can authorize the drawing of a warrant for the payment of the amount due. The Board of Trustees has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

**FINDING NUMBER 2023-002**  
**(Continued)**

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions or taxing units may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

Blanket Certificate – The auditor or fiscal officer may prepare “blanket” certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

Super Blanket Certificate – The Board of Trustees may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Due to deficiencies in internal controls, two out of three transactions tested at year-end (66%) for 2022 and one out of five transactions tested at year-end (20%) for 2023 were not certified by the Fiscal Officer at the time the commitment was incurred, and there was no evidence the Township followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Due to deficiencies in internal controls, the Township Board of Trustees did not establish an amount by resolution or ordinance adopted by a majority of the members of legislative authority for Blanket Certificates. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township’s funds exceeding budgetary spending limitations, the Fiscal Officer should certify the funds are or will be available prior to obligation by the Township. When prior certification is not possible, “then and now” certification should be used. The Board of Trustees should establish an amount by resolution or ordinance for blanket certificates.

**Officials’ Response:**

Officials did not respond to this finding.

**FINDING NUMBER 2023-003**

**Noncompliance**

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township's Gasoline Tax Fund had expenditures in excess of appropriations of \$39,111, as of December 31, 2022.



**FINDING NUMBER 2023-003  
 (Continued)**

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township's Motor Vehicle License Fund had expenditures in excess of appropriations of \$6,100 and the Gasoline Tax Fund had expenditures in excess of appropriations of \$11,850, as of December 31, 2023.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Trustees should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

Officials did not respond to this finding.

**FINDING NUMBER 2023-004**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Township and the appropriation ledger provides the process by which the Township controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger.

The original certificate and amendments establish the amounts available for expenditures for the Township and the receipts ledger provides the process by which the Township controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

Variances between approved amounts and amounts recorded in the accounting system at December 31, 2022 were as follows:

Fund	Amended Certificate	UAN Budgeted Receipts	Variance
General	\$92,321	\$69,000	\$23,321
Special Revenue	\$219,659	\$236,043	(\$16,384)

Fund	Appropriations	UAN Budgeted Expenditures	Variance
General	\$84,240	\$110,014	(\$25,774)
Special Revenue	\$177,500	\$275,813	(\$98,313)

**FINDING NUMBER 2023-004  
 (Continued)**

Variations between approved amounts and amounts recorded in the accounting system at December 31, 2023 were as follows:

Fund	Amended Certificate	UAN Budgeted Receipts	Variance
General	\$77,000	\$69,500	\$7,500
Special Revenue	\$187,466	\$188,466	(\$1,000)

Fund	Appropriations	UAN Budgeted Expenditures	Variance
General	\$118,894	\$122,109	(\$3,215)
Special Revenue	\$391,332	\$409,432	(\$18,100)

The Township did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations (and/or amendments thereof) approved by Board were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system.

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements and notes to the financial statements. (See Finding Number 2023-005)

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Township should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board. The Township should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

**Officials' Response:**

Officials did not respond to this finding.

**FINDING NUMBER 2023-005**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in the Township's financial statement monitoring and review process, the Township made the following errors in 2022:

**General Fund:**

- Budgetary revenues were understated by \$23,321 due to errors in recording budgetary amounts in the accounting system.
- Budgetary expenditures were overstated by \$4,960 due to errors in recording budgetary amounts in the accounting system.

**FINDING NUMBER 2023-005**  
**(Continued)**

- General governmental expenditures were overstated and interest expenditures were understated by \$2,657 due to an error in recording a debt payment.
- Interest expenditures were overstated by \$1,069 due to recording in the incorrect fund.
- General governmental expenditures were overstated by \$1,211 and principal expenditures were understated by \$1,035 and interest expenditures were understated by \$176 due to an error in recording a debt payment.

**Special Revenue Funds:**

- Budgetary revenues were overstated by \$16,834 due to errors in recording budgetary amounts in accounting system.
- Budgetary expenditures were overstated by \$59,543 due to errors in recording budgetary amounts in accounting system.
- Gasoline Tax fund principal expenditures were understated by \$1,069 due to recording in the incorrect fund.
- Gasoline Tax Fund Capital Outlay expenses were understated and Principal Expense was overstated by \$56,044 due to an error in recording a debt payment.

Due to deficiencies in the Township's financial statement monitoring and review process, the Township made the following errors in 2023:

**General Fund:**

- General governmental expenditures were overstated by \$3,764, principal expenditures were understated by \$3,743 and interest expenditures were understated by \$21 due to an error in recording a debt payment.
- Budgetary revenues were understated by \$7,500 due to errors in recording budgetary amounts in accounting system.
- Budgetary expenditures were overstated by \$3,215 due to errors in recording budgetary amounts in accounting system.

**Special Revenue Funds:**

- Budgetary revenues were overstated by \$1,000 due to errors in recording budgetary amounts in accounting system.
- Budgetary expenditures were overstated by \$18,100 due to errors in recording budgetary amounts in accounting system.

The Township corrected the financial statements and accounting records, where appropriate.

Failure to accurately post and report transactions could result in material errors in the Township's financial statements and reduces the Township's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the Township.

**FINDING NUMBER 2023-005**  
**(Continued)**

The Township made additional errors in classifying receipt and disbursement transaction line items in various funds in the Statement of Receipts, Disbursements, and Changes in Fund Balances and Budget vs. Actual tables in the amount of \$95 in 2022 and ranging from \$751 to \$1,358 in 2023. The Township did not correct the financial statements for these errors.

Failure to accurately post and report transactions could result in material errors in the Township's financial statements and reduces the Township's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the Township.

The Township should review and implement internal controls to ensure financial transactions are accurately recorded and reported.

**Officials' Response:**

Officials did not respond to this finding.

# CONCORD TOWNSHIP

November 7, 2024

**Fiscal Officer**  
**Karen Schroeder**  
 1350 Redkey Road  
 Winchester, Ohio 45697

**Trustees**  
 Gary Shannon  
 Jason Campbell  
 Tony Gulley

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DECEMBER 31, 2023 AND 2022

Finding Number	Finding Summary	Status	Additional Information
2021-001	Material Weakness Posting Issue	Not Corrected	Reissued as 2023-005
2021-002	Ohio Rev. Code § 5705.41(B): Expenditures Exceed Appropriations	Not Corrected	Reissued as 2023-003
2021-003	Ohio Rev. Code §§ 5705.38(A) and 5705.40: Appropriation Measure	Corrected	
2021-004	Ohio Rev. Code § 5705.39: Appropriations Exceed Estimated Resources	Not Corrected	Reissued as 2023-001
2021-005	Material Weakness Budgetary Amounts Not Recorded in Accounting System	Not Corrected	Reissued as 2023-004
2021-006	Ohio Rev. Code § 5705.41(D)(1): Improper Certification of Expenditures	Not Corrected	Reissued as 2023-002
2021-007	Finding for Recovery Overpayment of Elected Official – Repaid Under Audit	Corrected	
2021-008	Finding for Recovery Overpayment of Elected Official – Repaid Under Audit	Corrected	



# OHIO AUDITOR OF STATE KEITH FABER



**CONCORD TOWNSHIP**

**HIGHLAND COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/5/2024**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)