



OHIO AUDITOR OF STATE
KEITH FABER



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

BASIC AUDIT REPORT

Chagrin Falls Township
Cuyahoga County
83 North Main Street
Chagrin Falls, Ohio 44022

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Chagrin Falls Township, Cuyahoga County, (the Township) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant accounting issue to report.

Current Year Observation

The Township did not record its budgeted receipts and appropriations in its accounting system. 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 of Trustees to make informed decisions regarding budgetary matters. 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 of Trustees.

Current Status of Matters Reported in our Prior Engagement

1. In our prior agreed-upon procedures engagement for the years ended December 31, 2021 and 2020, we noted the Fiscal Officer did not obtain training required by the Fiscal Integrity Act, through Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer obtained this training during her current term of office.
2. Also in our prior agreed-upon procedures engagement for the years ended December 31, 2021 and 2020, we noted the Township did not have a poster describing its Public Records Policy displayed conspicuously in its Township Hall as required by Ohio Rev. Code § 149.43(E)(2). We noted the Township's public records policy is now posted at its Township Hall.



Keith Faber
Auditor of State
Columbus, Ohio

August 8, 2024

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CHAGRIN FALLS TOWNSHIP

CUYAHOGA 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 8/20/2024

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