

Ward Township
Hocking County
Regular Audit
For the Years Ended December 31, 2021 and 2020



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OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Ward Township
P. O. Box 58
Carbon Hill, Ohio 43111

We have reviewed the *Independent Auditor's Report* of Ward Township, Hocking County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Ward Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 11, 2024

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Ward Township
Hocking County
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For the Years Ended December 31, 2021 and 2020

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Independent Auditor's Report

Board of Trustees
Ward Township
Hocking County
PO Box 58
Carbon Hill, Ohio 43111

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the accompanying financial statements of Ward Township, Hocking County, (the Township) which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2021 and 2020, 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 as of and for the years ended December 31, 2021 and 2020, 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, 2021, and 2020, 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.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

As discussed in Note 12 to the financial statements, the Township has suffered recurring losses that will have a significant negative impact on the general fund. Note 12 describes management's plans regarding these matters. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. We did not modify our opinion regarding this matter.

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.

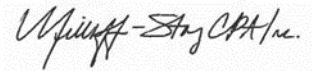
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- 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 February 23, 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.



Millhuff-Stang, CPA, Inc.
Chillicothe, Ohio

February 23, 2024

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Ward Township
Hocking County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2021

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property and Other Local Taxes	\$ 11,716	\$ 101,891	\$ 113,607
Intergovernmental	18,765	400,156	418,921
Earnings on Investments	121	63	184
Miscellaneous	2,814	8,185	10,999
Total Cash Receipts	33,416	510,295	543,711
Cash Disbursements:			
Current:			
General Government	64,650	-	64,650
Public Safety	-	64,132	64,132
Public Works	-	308,894	308,894
Health	3,083	19,426	22,509
Capital Outlay	-	103,820	103,820
Total Cash Disbursements	67,733	496,272	564,005
Total Cash Receipts Over (Under) Cash Disbursements	(34,317)	14,023	(20,294)
Other Financing Sources:			
Other Debt Proceeds	-	31,820	31,820
Total Other Financing Sources	-	31,820	31,820
Net Change in Fund Balance	(34,317)	45,843	11,526
Fund Cash Balances, January 1	(12,092)	336,754	324,662
Fund Cash Balances, December 31	\$ (46,409)	\$ 382,597	\$ 336,188

The notes to the financial statements are an integral part of this statement.

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Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of The Ward Township, Hocking County, Ohio (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, cemetery maintenance and fire protection services. The Township contracts with the Ward Township Volunteer Fire department and Village of Murray City to provide fire services.

Public Entity Risk Pools

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for these entities.

Public Entity Risk Pool:

OTARMA - a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members").

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.

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

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

Fire District Fund This fund receives property tax money for providing fire protection services for the residents of the Township.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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 (D). 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 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 provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) 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 Trustees must annually approve appropriation measures and subsequent amendments. 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. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2021 budgetary activity appears in Note 4.

Deposits and Investments

The Township accounting basis includes 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.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies (Continued)

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 as *nonspendable* when legally or contractually required to maintain the amounts intact.

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 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. Committed fund balance also incorporates contractual obligations 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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. 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 (committed, 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 classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in note 13.

Note 3 – Compliance

Contrary to Ohio law, the Township had appropriations in excess of estimated resources in the General, Fire District and Cemetery Funds.

Contrary to Ohio law, the Township had expenditures in excess of appropriations in the General and Motor Vehicle License Tax Funds.

The Township incurred debt that is not allowable per Ohio Law.

Contrary to Ohio Law the Township allocated Trustees' compensation without proper certifications.

Contrary to Federal Law, the Township did not correctly submit the Form 941.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Contrary to Ohio Law, the Township did not maintain support for their IT 501 submissions or make timely remittances to the Treasurer of State.

Contract to Ohio Law, the Township did not timely file their annual appropriation measure.

Contrary to Ohio Law, the Township did not obtain proper collateral for its deposited funds.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021 as follows:

Fund Type	<u>2021 Budgeted vs. Actual Receipts</u>		
	Budgeted Receipts	Actual Receipts	Variance
General	\$40,000	\$33,416	\$(6,584)
Special Revenue	<u>186,186</u>	<u>542,115</u>	<u>355,929</u>
Total	<u>\$226,186</u>	<u>\$575,531</u>	<u>\$349,345</u>

Fund Type	<u>2021 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$52,750	\$68,780	\$(16,030)
Special Revenue	<u>387,668</u>	<u>522,676</u>	<u>(135,008)</u>
Total	<u>\$440,418</u>	<u>\$591,456</u>	<u>(\$151,038)</u>

Note 5 - Deposits

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits as of December, 31 2021 was as follows:

	<u>2021</u>
Demand Deposits	<u>\$336,188</u>
Total Deposits	\$336,188

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

At December 31, 2021, \$101,882 of deposits were not insured or collateralized, contrary to Ohio law.

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 homestead and rollback deductions. The financial statements include homestead and rollback 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, collecting, and distributing all property taxes on behalf of the Township.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 7 - Risk Management

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:

	<u>2021</u>
Cash and Investments	\$34,880,559
Actuarial Liabilities	10,601,444

During 2021 the Township made no payments for claims in excess of the policy limits. No changes were made to coverages in 2021.

The township made the following payments to OTARMA in 2021:

2021 Contributions to OTARMA
<hr/>
\$3,701

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some 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 healthcare 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, 2021.

Note 9 – Postemployment Benefits

OPERS offers a 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

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 1.0 percent during calendar year 2021.

Note 10 – Debt

Debt outstanding at December 31, 2021 was as follow:

	Principal	Interest Rate
Truck Loan	31,820	3.5%
Total	\$164,035	

During 2021, the Township obtained a loan through The First National Bank of McConnelsville to finance the purchase of a truck. The purchased truck collateralized the loan.

Amortization

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

Year Ending December 31:	Truck Loan
2022	\$8,663
2023	8,663
2024	8,663
2025	8,663
Total	\$34,652

Note 11 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 12 – Going Concern

At December 31, 2021, the Township’s general fund had a fund deficit cash balance of \$46,409. The Township officials are taking steps to adopt budgets to ameliorate the low balance and stabilize the general fund.

Note 13 – Fund Balances

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 facilities effective cash planning and control. At year end, the Township had outstanding encumbrances in the general fund and special revenue funds in the amount of \$1,047 and \$26,404, respectively.

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.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 14 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Ward Township
Hocking County
Combined Statement of Cash Receipts, Cash Disbursements and
Changes in Fund Cash Balances
All Governmental Fund Types
For the Year Ended December 31, 2020

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property and Other Local Taxes	\$ 11,389	\$ 95,394	\$ 106,783
Charges for Services	500	0	500
Intergovernmental	22,052	163,614	185,666
Earnings on Investments	552	449	1,001
Miscellaneous	300	2,717	3,017
Total Cash Receipts	34,793	262,174	296,967
Cash Disbursements:			
Current:			
General Government	61,531	-	61,531
Public Safety	-	49,960	49,960
Public Works	-	88,238	88,238
Health	2,917	15,644	18,561
Capital Outlay	-	61,750	61,750
Total Cash Disbursements	64,448	215,592	280,040
Net Change in Fund Balance	(29,655)	46,582	16,927
Fund Cash Balances, January 1	17,563	290,172	307,735
Fund Cash Balances, December 31	\$ (12,092)	\$ 336,754	\$ 324,662

The notes to the financial statements are an integral part of this statement.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of The Ward Township, Hocking County, Ohio (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, cemetery maintenance and fire protection services. The Township contracts with the Ward Township Volunteer Fire department and Village of Murray City to provide fire services.

Public Entity Risk Pools

The Township participates in a public entity risk pool. Note 6 to the financial statements provide additional information for these entities.

Public Entity Risk Pool:

OTARMA - a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments (“Members”).

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.

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

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

Fire District Fund This fund receives property tax money for providing fire protection services for the residents of the Township.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

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 (D). 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 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 provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) 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 Trustees must annually approve appropriation measures and subsequent amendments. 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. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2020 budgetary activity appears in Note 4.

Deposits and Investments

The Township accounting basis includes 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.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (Continued)

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 as *nonspendable* when legally or contractually required to maintain the amounts intact.

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 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. Committed fund balance also incorporates contractual obligations 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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. 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 (committed, 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 classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in note 13.

Note 3 – Compliance

Contrary to Ohio law, the Township had expenditures in excess of appropriations in the General and Motor Vehicle Licenses Tax Funds.

Contrary to Ohio Law the Township allocated Trustees' compensation without proper certifications.

Contrary to Federal Law, the Township did not correctly submit the Form 941.

Contrary to Ohio Law, the Township did not maintain support for their IT 501 submissions or make timely remittances to the Treasurer of State..

Contract to Ohio Law, the Township did not timely file their annual appropriation measure.

Contrary to Ohio Law, the Township did not obtain proper collateral for its deposited funds.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 as follows:

Fund Type	<u>2020 Budgeted vs. Actual Receipts</u>		
	Budgeted Receipts	Actual Receipts	Variance
General	\$38,720	\$34,793	(\$3,927)
Special Revenue	<u>244,750</u>	<u>262,174</u>	<u>17,424</u>
Total	<u>\$283,470</u>	<u>\$296,967</u>	<u>\$13,497</u>

Note 4 - Budgetary Activity (Continued)

Fund Type	<u>2020 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$45,755	\$64,780	(\$19,025)
Special Revenue	<u>293,460</u>	<u>219,219</u>	<u>74,241</u>
Total	<u>\$339,215</u>	<u>\$283,999</u>	<u>\$55,216</u>

Note 5 - Deposits

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits as of December, 31 2020 was as follows:

	<u>2020</u>
Demand Deposits	<u>\$324,662</u>
Total Deposits	<u>\$324,662</u>

Deposits

Deposits are insured by the Federal Depository Insurance Corporation.

At December 31, 2020, \$81,610 of deposits were not insured or collateralized, contrary to Ohio law.

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 homestead and rollback deductions. The financial statements include homestead and rollback 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, collecting, and distributing all property taxes on behalf of the Township.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 - Risk Management

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:

	<u>2020</u>
Cash and Investments	\$36,348,066
Actuarial Liabilities	10,894,146

During 2020 the Township made no payments for claims in excess of the policy limits. No changes were made to coverages in 2020.

The township made the following payments to OTARMA in 2020:

2020 Contributions to OTARMA
<hr/>
\$3,564

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some 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 healthcare 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, 2020.

Note 9 – Postemployment Benefits

OPERS offers a 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 1.0 percent during calendar year 2020.

Ward Township
Hocking County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 11 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Note 12 – Going Concern

At December 31, 2020, the Township's general fund had a fund cash balance of \$12,092. The Township officials are taking steps to adopt budgets to ameliorate the low balance and stabilize the general fund.

Note 13 – Fund Balances

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 facilities effective cash planning and control. At year end, the Township had outstanding encumbrances in the general fund and special revenue funds in the amount of \$332 and \$3,627, respectively.

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.

Note 14 – Change in Accounting Principles

For 2020, the Township has made changes to their cash basis reporting model. These changes include removing the fund balance classification from the Combined Statement of Receipts, Disbursements, and changes in Fund Balances. The effect of this change had no effect on the Township's beginning cash balances.

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Independent Auditor's Report

Board of Trustees
Ward Township
Hocking County
PO Box 58
Carbon Hill, Ohio 43111

We have audited in accordance with 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 Ward Township, Hocking County (the Township) as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated February 23, 2024, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted there is uncertainty about the Township's ability to continue as a going concern and the the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township.

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 entity'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 and responses as items 2021-001, 2021-002 and 2021-004 through 2021-007 that we consider to be material weaknesses.

Ward Township
Hocking County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Page 2

Report on Compliance and Other Matters

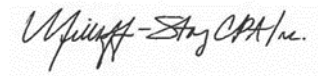
As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination 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 and responses as items 2021-003 through 2021-006 and 2021-008 through 2021-011.

Township's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Township's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Millhuff-Stang, CPA, Inc.
Chillicote, Ohio

February 23, 2024

**Ward Township
Hocking County**
*Schedule of Findings and Responses
For the Years Ended December 31, 2021 and 2020*

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number 2021-001

Material Weakness – Financial Reporting

A monitoring system by the Township should be in place to prevent or detect misstatements for the fair presentation of the Township’s financial statements. During the course of testing, we noted various misstatements within the financial statements. These misstatements included the following:

- Transactions cleared the Township’s bank account in December 2020 and 2021 but were not posted to the accounting system.
- Certain grants and state distributions were posted to incorrect funds and revenue classifications.
- New debt issuance and related outlays were unrecorded.
- Certain capital outlay expenditures were misclassified.
- Expenses for Trustee payroll were adjusted due to lack of payroll certifications.
- FEMA pass-through grant was not recorded.

Additionally, several changes were required in order to fairly present note disclosures for each year.

These misstatements, misclassifications, and errors in disclosures were corrected in the accompanying financial statements.

We recommend the Township implement additional control procedures related to financial reporting that enable management to identify, prevent, detect, and correct potential misstatements in the financial statements and related note disclosures.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-002

Material Weakness – Budgetary Information Within Accounting System

Accurate budgetary information within the Township’s accounting system is pertinent to ensure that the Township has accurate and complete information for decision-making processes. Instances were identified in both years of the audit period where budgetary allocations recorded within UAN were not in agreement with the Board-approved documents. The Township should review budgeting and accounting processes and implement the appropriate steps to ensure that budgeted information within the accounting system is in agreement with formal approved documents.

Township Response:

We did not receive a response from Officials to this finding.

Ward Township
Hocking County
Schedule of Findings and Responses
For the Years Ended December 31, 2021 and 2020

Finding Number 2021-003

Noncompliance Citation – Ohio Revised Code Section 5705.41(B)

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The Township had expenditures in excess of appropriations in the General and Motor Vehicle License Tax Fund at December 31, 2021 and December 31, 2020. Further, the Township made expenditures before appropriations were passed in both 2021 and 2022. The Township should monitor financial activity to ensure their expenditures do not exceed the amount appropriated and the amount appropriated does not exceed the amount of resources available.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-004

Noncompliance Citation/Material Weakness – Ohio Revised Code Section 505.24(C)

Ohio Revised Code Section 505.24(C), sets forth the method by which township trustees' compensation should be allocated. This section is amplified by Ohio Attorney General (OAG) Opinion 2004-006. This section requires that compensation of a township trustee must be paid from the Township General Fund or from such other township funds, in such proportions as the Board may specify by resolution. In addition, trustees are to establish administrative procedures to document the proportionate amount of trustees' salaries chargeable to other township funds based on the portion of time spent on matter related to the services rendered. The "administrative procedures" can be timesheets or a similar method of record keeping, as long as the Trustees document all time spent on Township business and the type of service performed, in a manner similar to Trustees paid per diem compensation.

During 2021 and 2020, the Fiscal Officer apportioned Trustees' salaries to the General and Gasoline Tax Funds. The Township did not maintain certifications for either year. As a result, adjustments were made to move these disbursements to the General Fund. The financial statements reflect these adjustments. We recommend all Trustees' salaries be paid according to administrative procedures established to document the proportionate amount of trustees' salaries chargeable to other township funds. Payroll certifications should be prepared prior to the payroll checks being processed.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-005

Noncompliance Citation/Material Weakness – 26 U.S.C. Section 3402

26 U.S.C. Section 3402 requires every employer, including the state and its political subdivisions making payments of any compensation to an employee who is a taxpayer, to deduct and withhold from such compensation for each payroll period a tax substantially equivalent to the tax reasonably estimated to be due under this chapter with respect to the amount of such compensation included in his adjusted gross income during the calendar year.

Ward Township
Hocking County
Schedule of Findings and Responses
For the Years Ended December 31, 2021 and 2020

Finding Number 2021-005 (Continued)

Noncompliance Citation/Material Weakness – 26 U.S.C. Section 3402 (Continued)

The Township did not correctly submit the Form 941 quarterly report for 2 quarters in 2021 and for the third quarter of 2020. Also, the Township had penalties and interest that were assessed on prior year's late filings and payments. We noted the Township paid an extra \$669 during 2021 and during 2020 the Township was given a credit of \$313 towards their balance due, however we were unable to determine the amount that was applied to penalties and interest.

We recommend the Fiscal Officer correctly file the required reports when completing the last payroll of each quarter to avoid accrual of interest and penalties.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-006

Noncompliance Citation/Material Weakness – Ohio Revised Code Section 5747.06

Ohio Revised Code Section 5747.06 requires every employer maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period a reasonable estimate of the amount of state income tax which will be due.

The Township could not provide support for the submission of the IT 501 reports as required by the State of Ohio for any quarter in 2021 or 2020. Also, the Township did not make remittances to the Treasurer of State timely for the above-mentioned quarters, except 3rd quarter 2021. Penalties and interest could be assessed on the late filings and payments. No penalties or interest was paid during the audit period.

We recommend the Fiscal Officer remit the required amounts and file the required reports when completing the last payroll of each quarter to avoid accrual of interest and penalties.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-007

Material Weakness – Bank Reconciliations

A necessary step in the internal control over financial reporting is to reconcile the bank balances to the accounting records cash balance each month. Bank reconciliation means accounting for the differences between the balance of the bank statement(s) and the cash and investment balances according to the Township's records.

The Township's December 31, 2020 bank reconciliation reflected a book over bank balance variance of \$454.60. The Township's December 31, 2021 bank reconciliation reflected a bank over book balance variance of \$7,894.81. These amounts of other adjusting factors were related to unposted receipts and disbursements, which were corrected through audit adjustments. We also noted a few outstanding payments listed on the December 31, 2021 bank reconciliation which had already cleared the bank and should have been marked as cleared in the Township's accounting system. The Township should complete monthly bank reconciliations in a timely manner. All unreconciled differences should be resolved as quickly as possible so they are not carried forward month to month and all reconciling items should be appropriately documented.

**Ward Township
Hocking County**
*Schedule of Findings and Responses
For the Years Ended December 31, 2021 and 2020*

Finding Number 2021-007 (Continued)

Material Weakness – Bank Reconciliations (Continued)

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-008

Noncompliance Citation – Ohio Revised Code Section 5705.38(A)

Ohio Revised Code Section 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1.

For 2020 and 2021, we noted that the Township did not pass a temporary appropriation measure and permanent appropriations were not passed until 2/11/20 and 1/12/21, respectively. The Township should implement proper procedures to ensure that appropriation measures are approved and filed timely with the County Auditor.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-009

Noncompliance Citation – Ohio Revised Code Section 5705.39

Ohio Revised Code Section 5705.39 states that total appropriations from each fund shall not exceed the total estimated resources.

The Township had appropriations in excess of estimated resources in the General, Fire District and Cemetery Funds in 2021. The Township should implement the appropriate procedures, such as periodic comparisons of estimated resources to appropriations, to ensure that appropriations are limited to estimated resources to ensure improper spending does not occur.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-010

Noncompliance Citation – Ohio Revised Code Chapter 133

Ohio Revised Code Chapter 133 authorizes certain methods by which subdivisions may incur debt.

Ohio Revised Code Section 133.22 states that a subdivision may issue anticipatory-securities if it meets the requirements outlined in the statute.

Ohio Revised Code Section 133.10 permits a subdivision to issue anticipation securities in anticipation of current property tax revenues or in anticipation of current revenues in and for any fiscal year from any source or combination of sources, including distributions of any federal or state monies, other than the proceeds of property taxes levied by the subdivision.

Ward Township
Hocking County
Schedule of Findings and Responses
For the Years Ended December 31, 2021 and 2020

Finding Number 2021-010 (Continued)

Noncompliance Citation – Ohio Revised Code Chapter 133 (Continued)

Ohio Revised Code Section 133.15 states that a subdivision is authorized to issue securities for the purpose of paying all or any portion of the costs of any permanent improvement that the subdivision is authorized, alone or in cooperation with other persons, to acquire, improve, or construct.

Ohio Revised Code Section 133.18 states that the taxing authority of a subdivision may by legislation submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue.

During 2021, the Township incurred a new promissory note. However, this note was not authorized in Ohio Revised Code Chapter 133. Without a statutory provision authorizing this method for incurring debt, the Township was not permitted to use such a method. The Township had no statutory authority to incur debt through either installment loans or promissory notes with any banking institution. Further, there was no evidence in the meeting minutes that the Board of Trustees approved the debt. The Township should consult with legal counsel before incurring debt to determine if the debt is authorized by statute and get the Board of Trustees' approval.

Township Response:

We did not receive a response from Officials to this finding.

Finding Number 2021-011

Noncompliance Citation – Ohio Revised Code Section 135.18

Ohio Rev. Code §135.18(A)(1) states, in part, that each institution designated as a public depository and awarded public deposits shall provide security for the repayment of all public deposits. Ohio Rev. Code §135.18(B) states that if a public depository elects to provide security pursuant to division (A)(1) of this section, the public depository shall pledge to the public depositor, as security for the repayment of all public monies deposited in the public depository during the period of designation pursuant to an award made under section 135.01 to 135.21 of the Revised Code, eligible securities of aggregate market value at all times equal to at least one hundred five percent of the total amount of the public depositor's uninsured public deposits.

The Township had \$81,610 and \$101,882 of funds that were not covered by FDIC or adequately collateralized in 2020 and 2021, respectively. The Township should implement procedures to verify that all of their deposited funds are protected by FDIC insurance or by pooled and/or pledged securities. In the event the Township's deposits should exceed applicable coverage, the Township should request additional coverage from the bank.

Township Response:

We did not receive a response from Officials to this finding.

Ward Township
Hocking County
Schedule of Prior Audit Findings
For the Years Ended December 31, 2021 and 2020

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
Finding 2019-001	Material Weakness – Financial Reporting	No	Reissued as Finding 2021-001
Finding 2019-002	Material Weakness/Noncompliance – Budgetary Controls	No	Reissued as Findings 2021-002, 2021-003 and 2021-009
Finding 2019-003	Material Weakness/Noncompliance – ORC Section 505.24(C)	No	Reissued as Finding 2021-004
Finding 2019-004	Significant Deficiency/Noncompliance – U.S.C. Section 3402	No	Reissued as Finding 2021-005
Finding 2019-005	Significant Deficiency/Noncompliance – ORC Section 145.47	No	Reissued in Management Letter
Finding 2019-006	Significant Deficiency/Noncompliance – ORC Section 5747.06	No	Reissued as Finding 2021-006
Finding 2019-007	Noncompliance – ORC Section 5705.41(D)	No	Reissued in Management Letter

OHIO AUDITOR OF STATE KEITH FABER



WARD TOWNSHIP

HOCKING 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 4/23/2024

88 East Broad 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