



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Green Township  
Fayette County  
Washington Court House, Ohio 43160

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Green Township, Fayette County, (the Township) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 compliance or accounting issues to report.

## Current Year Observations

1. We noted that the Township did not file their 2018 annual financial report in the Hinkle system by the due date.
2. The Fiscal Officer did not complete the 12 hours of required training during her 4 year term. This is important to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state.
3. The Township does not have a Public Records Policy or a Records Retention Policy in place as required by ORC 149.43(E)(1). This can cause improper access to Village records and confusion as to how records may be obtained.
4. We also noted that neither the Fiscal Officer nor a designee completed the 3 hours Public Records Training required by ORC 109.43(A)(2). It is important that this training is completed to obtain proper guidance in developing and updating the Township's policies as required.
5. We noted the Township Trustees were paid out of the General Fund and the Gas Tax Fund. This is allowed since they have approved this allocation in the minutes; however, the Township did not provide the signed payroll certifications of time spent on Gas Tax Fund activities each pay period.
6. We noted that the Township officials used a credit card; however, the Township has not adopted a credit card policy as required by HB312. It is important to have a policy in place so that any authorized users have specific guidelines to follow when using the Township's credit card.

7. We noted the homestead and rollback receipts were posted entirely to the General Fund and should have been split between the General and Fire Fund. A total amount of \$1,746 should be allocated to the Fire Fund for 2019 and a total amount of \$1,691 should be allocated to the Fire Fund in 2018. The Township recorded audit adjustments to their accounting records to correct the errors above.

**Current Status of Matters Reported in our Prior Engagement**

We also reported matters related to items 1, 2, and 7 above in our prior engagement.



Keith Faber  
Auditor of State

Columbus, Ohio

June 10, 2020

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**GREEN TOWNSHIP**

**FAYETTE COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 23, 2020**