



***GREEN TOWNSHIP, ROSS COUNTY***

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2019 and 2018**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Green Township  
3867 Sulphur Spring Road  
Kingston, Ohio 45644

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of Green Township, Ross County, prepared by J.L. Uhrig and Associates, Inc., for the period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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. Green 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

June 10, 2020

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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Green Township, Ross County  
3867 Sulphur Spring Road  
Kingston, Ohio 45644

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Green Township, Ross County, Ohio (the Township) and the Auditor of State, on the receipts, disbursements and balances recorded in their cash basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances, included in the information provided to us by management of the Township. The Township is responsible for recording transactions; and management and the Board are responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

**Cash and Investments**

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2017 balances in the documentation in the prior year agreed-upon procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2018 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Fund Status Report and the Financial Statements filed by the Township in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Township's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the payment listing, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested investments held at December 31, 2019 and December 31, 2018 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Section 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

#### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL) and the County Auditor Audit Trail by Account for 2019 and a total of five from 2018:
  - a. We compared the amount from the above named report(s) to the amount recorded in the Revenue Ledger and the Receipt Detail. The amounts agreed.
  - b. We inspected the Revenue Ledger to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Revenue Ledger to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the Revenue Ledger to determine whether it included two real estate tax receipts for 2019 and 2018. We noted the Revenue Ledger included the proper number of tax settlement receipts for each year.
3. We confirmed the amounts paid from the Medicount Management Company to the Township during 2018 with the Company and the amount paid from American Electric Power to the Township during 2019. We found no exceptions.
  - a. We inspected the Revenue Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions

**Debt**

1. From the prior agreed-upon procedures documentation, we observed the following loans were outstanding as of December 31, 2017. These amounts agreed to the Township's January 1, 2018 balances on the summary we used in step 3.

<u>Issue</u>	<b>Principal outstanding as of December 31, 2017</b>
Kinnikinick Sewer District Loan	\$120,000

2. We inquired of management, and inspected the Revenue Ledger Report and Appropriation Ledger Report for evidence of debt issued during 2019 and 2018 or debt payment activity during 2019 or 2018. We noted no new debt issuances; however, we did find debt payment activity during 2019 and 2018.
3. We obtained a summary of loan debt activity for 2019 and 2018 and agreed principal and interest payments from the related debt payment schedule to General Note Retirement Debt Service Fund payments reported in the Appropriation Ledger Report. We also compared the date the debt service payments were due to the date the Township made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Wage Withholding Report and:
  - a. We compared the hours and pay rate, or salary amount used in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no other exceptions.
  - b. We inspected the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the minute record or as required by statute. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2019. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2020	December 31, 2019	\$9,950.15	\$9,950.15
State income taxes	January 15, 2020	December 31, 2019	\$725.04	\$725.04
OPERS retirement (withholding plus employer share)	January 30, 2020	December 31, 2019	\$4,102.10	\$4,102.10

3. For the pay periods ended March 2, 2019 and July 3, 2018 we:
  - a. Recomputed the allocation of the Fiscal Officer and Board's Salary amounts to the General Fund per the Wage Detail Reports. We found no exceptions.
  - b. Traced the Fiscal Officer's and Board's salary for time or services performed to supporting certifications the Revised Code requires. We found no exceptions.
4. We compared total gross pay for the Fiscal Officer and each Board Member for 2019 and 2018 to the compensation permitted by Ohio Revised Code Sections 507.09 and 505.24, respectively. We found no exceptions.
5. We inquired of management and inspected the Wage Detail Report for the years ended December 31, 2019 and 2018 to determine if the Township employees and/or trustees were reimbursed for out-of-pocket insurance premiums. No such reimbursements occurred.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2019 and ten from the year ended 2018 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

#### **Compliance – Budgetary**

1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General, Gas Tax and Cemetery funds. We found no funds for which expenditures exceeded appropriations.
2. We inspected the Appropriation Ledger Report for the Permanent Cemetery Bequest Fund. Not more than 5% on non-spendable monies were released, spent, or otherwise modified during the engagement period.



3. We inspected the 2019 and 2018 Revenue Status Report and Appropriation Status Report for evidence of interfund transfers exceeding \$500 which Ohio Rev. Code Sections 5705.14-.16 restrict. We found no evidence of any transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner and Court of Common Pleas.
4. We inspected the Cash Summary by Fund report for the years ended December 31, 2019 and 2018 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having negative cash fund balances.

**Compliance-Sunshine Law**

1. We obtained and inspected the Township's Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the Township was compliant and responded to the request in accordance with their adopted policy. We found no exceptions.

Date Request Received	Date Request Fulfilled	Policy Response Team (in business days)	Actual Response Time (in business days)
8/3/18	8/3/18	Prompt and reasonable	Same day
8/16/18	8/16/18	Prompt and reasonable	Same day
8/8/18	8/8/18	Prompt and reasonable	Same day
10/9/18	10/12/18	Prompt and reasonable	Same day
5/9/19	5/10/19	Prompt and reasonable	Same day

3. We selected denied public records requests from the engagement period and inspected the request to determine the Township provided an explanation which included the legal authority to the requester. We found that the Township did not have any denied requests during the engagement period.
4. We selected public records requests with redactions from the engagement period and inspected to determine the Township was redacting records and make the redactions visible, and provided an explanation which included the legal authority to the requester. We found that the Township did not have any requests with redactions during the engagement period.

5. We inquired whether the Township has a records retention policy, and that it is readily available to the public. We found no exceptions.
6. We inspected written evidence that the Public Records policy was provided to the records custodian/manager. We found no exceptions.
7. We inspected the Township's policy manual and determined the Public Records Policy was included. We found no exceptions.
8. We inquired whether the Township's poster describing their Public Records Policy was displayed conspicuously in all branches of the Township. We found no exceptions.
9. We selected applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the records commission for the selected and the review of the schedules. We found that the Township did not have any applications to dispose of for records during the engagement period.
10. We inspected the individual training certificates and determined whether each elected official (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office. We found no exceptions.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting.
  - b. Filed – placed with similar documents in an organized manner.
  - c. Maintained – retained, at a minimum, for the engagement period.
  - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

13. We inspected the minutes from the engagement period and determined the following
  - a. Executing sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G)
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

## Other Compliance

1. Ohio Rev. Code Section 117.38 requires townships to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2019 and 2018 in the Hinkle System. There were no exceptions.
2. We inquired of the Fiscal Officer and inspected the Fiscal Integrity Act Portal to determine whether the Fiscal Officer obtained the training required by Ohio Rev. Code Section 507.12 and 733.81. Fiscal Officer has obtained the required training.
3. For all credit card accounts we obtained:
  - Copies of existing internal control policies,
  - A list of authorized users, and
  - A list of all credit card account transactions,
  - a. We inspected the established policy(ies) obtained above and determined it is:
    - i. In compliance with the HB 312 Statutory requirements, and
    - ii. Implemented by the entity.

We found no exceptions.
  - b. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that the
    - i. Use was by an authorized user within the guidelines established in the policy, and
    - ii. Each transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.
  - c. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that
    - i. No unpaid beginning balance was carried forward to the current billing cycle,
    - ii. Ending statement balance was paid in full, and
    - iii. Statement contained no interest or late fees

We found no exceptions.

- d. For cash withdraws made. We selected cash withdraws and inspected supporting documentation to determine
  - i. The policy explicitly allowed for cash withdraws and when related legislative or administrative action was passed.
  - ii. Appropriate and specific additional controls were implemented for cash withdraw transactions.

We found that the Township did not have any cash withdraws.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance within certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Township receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

April 22, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**GREEN TOWNSHIP**

**ROSS 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**