

SOUTHINGTON TOWNSHIP

TRUMBULL COUNTY

Regular Audit

For the Years Ended December 31, 2020 and 2019



OHIO AUDITOR OF STATE
KEITH FABER



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Board of Trustees
Southington Township
3419 State Route 534
Southington, OH 44470

We have reviewed the *Independent Auditor's Report* of Southington Township, Trumbull County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2019 through December 31, 2020. 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. Southington 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

August 20, 2021

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Southington Township
Trumbull County
For the Years Ended December 31, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

Southington Township
Trumbull County
3419 State Route 534
Southington, Ohio 44470

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type and related notes of Southington Township, Trumbull County, (the Township) as of and for the years ended December 31, 2020 and 2019.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we have obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 2 of the financial statements, the Township prepared these financial statements using 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), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determined, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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* paragraph, the financial statements referred to above 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, 2020 and 2019, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the 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, 2020 and 2019 and related notes of the Township in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

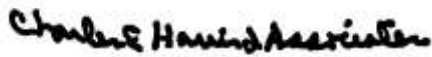
Emphasis of Matters

As discussed in Note 13 and Note 11 to the 2020 and 2019 financial statements, respectively, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. We did not modify our opinions regarding this matter.

As discussed in Note 12 to the 2020 financial statements, the Township made several changes to its reporting model. We did not modify our opinions regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2021, on our consideration of the Township's internal control over financial reporting and on 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.



Charles E. Harris & Associates, Inc.
July 8, 2021

**Southington Township
Trumbull County**

*Combined Statement of Receipts, Disbursements, and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020*

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Permanent	
Cash Receipts:					
Property and Other Local Taxes	\$ 57,007	\$ 214,795	\$ -	\$ -	\$ 271,802
Charges for Services	-	32,249	-	-	32,249
Licenses, Permits, and Fees	40,650	10,625	-	-	51,275
Intergovernmental	50,836	383,211	-	-	434,047
Earnings on Investments	3,621	1,055	-	-	4,676
Miscellaneous	27,615	5,078	-	-	32,693
<i>Total Cash Receipts</i>	179,729	647,013	-	-	826,742
Cash Disbursements:					
Current:					
General Government	131,934	2,223	-	-	134,157
Public Safety	-	199,303	-	-	199,303
Public Works	1,943	197,828	-	-	199,771
Health	8,396	12,178	-	-	20,574
Conservation-Recreation	8	-	-	-	8
Debt Service:					
Principal Retirement	-	16,500	-	-	16,500
Interest and Other Fiscal Charges	-	1,001	-	-	1,001
<i>Total Cash Disbursements</i>	142,281	429,033	-	-	571,314
<i>Net Change in Fund Cash Balances</i>	37,448	217,980	-	-	255,428
<i>Fund Cash Balances, January 1</i>	104,956	582,445	224	105	687,730
<i>Fund Cash Balances, December 31</i>	<u>\$ 142,404</u>	<u>\$ 800,425</u>	<u>\$ 224</u>	<u>\$ 105</u>	<u>\$ 943,158</u>

Southington Township
Trumbull 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 Southington Township, Trumbull 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, cemetery maintenance, fire protection and emergency medical services.

Public Entity Risk Pools

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. Note 6 to the financial statements provides 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 is 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 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 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.

Road and Bridge Fund The road and bridge fund accounts for and reports property tax committed for the construction, reconstruction, resurfacing and repair of Township roads and bridges.

Corona Virus Relief Fund The corona virus relief fund accounts for money received from the Federal Government with restrictions on its use.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital projects fund:

Miscellaneous Capital Projects Fund The miscellaneous capital projects fund accounts for and reports resources that are restricted to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the Township or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund – The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

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 object level of control and appropriations may not exceed estimated resources. The Board of Trustees 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. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2020 budgetary activity appears in Note 3

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Deposits and Investments

The Township's 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.

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. 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 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. 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 classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

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 11.

Note 3 – Budgetary Activity

Budgetary activity for the year ending 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 147,649	\$ 179,729	\$ 32,080
Special Revenue	393,685	647,013	253,328
Capital Projects	-	-	-
Permanent	-	-	-

2020 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 200,092	\$ 154,781	\$ 45,311
Special Revenue	897,054	584,109	312,945
Capital Projects	224	-	224
Permanent	105	-	105

Note 4 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all fund 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:

	2020
Demand deposits	\$ 941,658
Certificates of deposit	1,500
Total deposits	\$ 943,158

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, 2020, the Township does not have any unremitted employee payroll withholdings.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits and Investments (continued)

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – 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.

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 6 - Risk Management

Workers' Compensation

The Township is exposed to various risks of property and casualty losses, and injuries to employees. The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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 | - Automobile liability |
| - Public official's liability | - Vehicles |
| - Cyber | - Property |
| - Law enforcement liability | - Equipment breakdown |

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

	2019
Cash and investments	\$35,207,320
Actuarial liabilities	\$10,519,942

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 7 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2020.

Note 8 – Postemployment Benefits

OPERS offers 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 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

Note 9 – Debt

Debt outstanding at December 31, 2020 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Chemical Bank - Plow Truck Purchase	\$ 16,993	2.99%
Middlefield Bank - Sutphen Pumper Truck	369,959	3.66%

The Chemical Bank loan was used for the purchase of a plow truck for the Street Department. The loan amount of \$80,175 will be repaid from the Street Construction, Maintenance and Repair fund in annual installments at an interest rate of 2.99% over five years.

The Middlefield Bank lease is for a custom Sutphen pumper truck for the Fire Department. The lease amount of \$369,959 will be repaid from the Fire District fund in yearly installments over ten years with an interest rate of 3.66% starting in 2021.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 9 – Debt (continued)

Amortization

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

Year Ending December 31:	Chemical Bank Plow Truck	Middlefield Bank - Sutphen Pumper Truck
2021	\$ 17,501	\$ 45,747
2022	-	45,747
2023	-	45,747
2024	-	45,747
2025	-	45,747
2026-2030	-	228,736
Total	\$ 17,501	\$ 457,473

Note 10 – Contingent Liabilities

The Township may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township’s financial condition.

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 facilities effective cash planning and control. At year end, the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Permanent
Nonspendable:			
Corpus	\$ -	\$ -	\$ 105
Outstanding Encumbrances	12,500	155,076	-
Total	\$12,500	\$155,076	\$ 105

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds is 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, capital projects, and permanent funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 12 – Change in Accounting Principle

For 2020, the Township has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, and removing the fund balance classifications from the combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) – all governmental fund types. There was no effect on the beginning fund balance.

Note 13 – 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 additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 14 – Noncompliance

Contrary to Ohio Revised Code Section 5705.39, the Township had appropriations greater than estimated resources in several funds.

Contrary to Ohio Revised Code Section 5705.41(B), budgetary expenditures exceeded appropriation authority in several funds.

Contrary to Ohio Revised Code Section 5705.41(D), The Township did not make the proper certification of funds for 51% of tested disbursements.

Southington Township
Trumbull County
Combined Statement of Receipts, Disbursements, and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2019

	Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Permanent	
Cash Receipts:					
Property and Other Local Taxes	\$ 56,907	\$ 214,873	\$ -	\$ -	\$ 271,780
Charges for Services	-	34,314	-	-	34,314
Licenses, Permits, and Fees	25,808	6,445	-	-	32,253
Intergovernmental	52,436	157,313	-	-	209,749
Earnings on Investments	7,968	1,781	-	-	9,749
Miscellaneous	19,190	12,155	-	-	31,345
<i>Total Cash Receipts</i>	162,309	426,881	-	-	589,190
Cash Disbursements:					
Current:					
General Government	141,195	-	-	-	141,195
Public Safety	-	237,619	-	-	237,619
Public Works	2,369	150,904	-	-	153,273
Health	8,415	13,391	-	-	21,806
Conservation-Recreation	650	-	-	-	650
Debt Service:					
Principal Retirement	-	16,021	-	-	16,021
Interest and Other Fiscal Charges	-	1,480	-	-	1,480
<i>Total Cash Disbursements</i>	152,629	419,415	-	-	572,044
<i>Net Change in Fund Cash Balances</i>	9,680	7,466	-	-	17,146
<i>Fund Cash Balances, January 1, Restated</i>	95,276	574,979	224	105	670,584
Fund Cash Balances, December 31					
Nonspendable	-	-	-	105	105
Restricted	-	582,445	224	-	582,669
Assigned	52,351	-	-	-	52,351
Unassigned	52,605	-	-	-	52,605
Fund Cash Balances, December 31	\$ 104,956	\$ 582,445	\$ 224	\$ 105	\$ 687,730

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Southington Township, Trumbull 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, cemetery maintenance, fire protection and emergency medical services.

Public Entity Risk Pools

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. Note 6 to the financial statements provides 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 is 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 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 Fund:

Fire District Fund The fire district fund accounts for and reports that portion of the property tax monies restricted for the general operations of the Township fire department.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant capital projects fund:

Miscellaneous Capital Projects Fund The miscellaneous capital projects fund accounts for and reports resources that are restricted to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (continued)

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the Township or its citizenry). The Township had the following significant permanent fund:

Cemetery Endowment Fund – The cemetery endowment fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

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 object level of control and appropriations may not exceed estimated resources. The Board of Trustees 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. Encumbrances outstanding at year-end are carried over, and need not be re-appropriated.

A summary of 2019 budgetary activity appears in Note 3.

Deposits and Investments

The Township's 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.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies (continued)

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.

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 Trustees or a Township official delegated that authority by resolution, or by State Statute. The Board may also assign fund balances as it does when appropriating fund balances to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the general fund.

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.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 was as follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 170,745	\$ 162,309	\$ (8,436)
Special Revenue	365,320	426,881	61,561
Capital Projects	-	-	-
Permanent	-	-	-

2019 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 260,289	\$ 153,175	\$ 107,114
Special Revenue	1,076,994	420,047	656,947
Capital Projects	224	-	224
Permanent	105	-	105

Note 4 – Deposits and Investments

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. A summary of the Township’s deposit accounts are as follows:

	2019
Demand deposits	\$ 686,772
Certificates of deposit	1,500
Total deposits	\$ 688,272

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – 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.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 5 – Property Taxes (continued)

Public utilities are also taxed on personal and real property located within the Township. The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township

Note 6 - Risk Management

Workers' Compensation

The Township is exposed to various risks of property and casualty losses, and injuries to employees. The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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 | - Automobile liability |
| - Public official's liability | - Vehicles |
| - Cyber | - Property |
| - Law enforcement liability | - Equipment breakdown |

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

	2019
Cash and investments	\$35,207,320
Actuarial liabilities	\$10,519,942

Note 7 - Defined Benefit Pension Plan

Ohio Public Employees Retirement System

All 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14%, of participants' gross salaries. The Township has paid all contributions required through December 31, 2019.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 8 – Postemployment Benefits

OPERS offers 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 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

Note 9 – Debt

Debt outstanding at December 31, 2019 was as follows:

	Principal	Interest Rate
Chemical Bank - Plow Truck Purchase	\$ 33,494	2.99%
Middlefield Bank - Sutphen Pumper Truck	369,959	3.66%

The Chemical Bank loan was used for the purchase of a plow truck for the Street Department. The loan amount of \$80,175 will be repaid from the Street Construction, Maintenance and Repair fund in annual installments at an interest rate of 2.99% over five years.

The Middlefield Bank lease is for a custom Sutphen pumper truck for the Fire Department. The lease amount of \$369,959 will be repaid from the Fire District fund in yearly installments over ten years with an interest rate of 3.66% starting in 2021.

Amortization

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

Year Ending December 31:	Chemical Bank Plow Truck	Middlefield Bank - Sutphen Pumper Truck
2020	\$ 17,501	\$ -
2021	17,501	45,747
2022	-	45,747
2023	-	45,747
2024	-	45,747
2025-2029	-	228,736
2030-2034	-	45,747
Total	\$ 35,003	\$ 457,473

Note 10 – Contingent Liabilities

The Township may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township’s financial condition.

Southington Township
Trumbull County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 11 – Subsequent Event

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 additional recovery from emergency funding, either federal or state, cannot be estimated.

Note 12 – Prior Year Adjustment

The beginning fund balance in the general and special revenue funds were increased by \$3,428 and \$2,318, respectively, from the prior year audit to reflect voided payments that were originally made in 2018.

Note 13 – Noncompliance

Contrary to Ohio Revised Code Section 5705.39, the Township had appropriations greater than estimated resources in several funds.

Contrary to Ohio Revised Code Section 5705.41(B), budgetary expenditures exceeded appropriation authority in several funds.

Contrary to Ohio Revised Code Section 5705.41(D), The Township did not make the proper certification of funds for 49% of disbursements for 2019.

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

Southington Township
Trumbull County
3419 State Route 534
Southington, Ohio 44470

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2020 and 2019 of Southington Township, Trumbull County (the Township) and the related notes to the financial statements and have issued our report thereon dated July 8, 2021, 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 the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township and several changes to its reporting model.

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) to determine the audit procedures 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. However, unidentified material weaknesses may exist. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings that we consider material weaknesses. We consider findings 2020-001 and 2020-002 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free of 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 of financial statement amounts. 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 that we must report under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings as items 2020-003 through 2020-005.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated July 8, 2021.

Entity's Responses to Findings

The Township's responses to the findings identified in our audit are described in the accompanying Corrective Action Plan. We did not audit the Township's responses and, accordingly, we express no opinion on them.

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.



Charles E. Harris and Associates, Inc.
July 8, 2021

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF FINDINGS
December 31, 2020 and 2019

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

Finding Number: 2020-001 – Material Weakness

Recording of Transactions and Audit Adjustments

During 2020 and 2019, the Township erroneously recorded numerous transactions. The more significant adjustments are as follows:

- Recorded various grants as miscellaneous receipts instead of intergovernmental receipts.
- Recorded franchise fees as miscellaneous revenues instead of fines, licenses and permit.
- Recorded receipts for ambulance runs as miscellaneous receipts instead of charges for services.
- Recorded debt payments as interest and other fiscal charges instead of separately classifying principal and interest.
- In 2019, the Township did not properly classify General Fund subsequent year appropriations exceeding estimated receipts as assigned fund balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54.
- Recorded Homestead and Rollbacks as property tax revenue rather than intergovernmental revenue.
- The Township budgetary footnotes were modified due to the client presenting information that was not final for the budgeted amounts in Note 3.
- The Township debt footnotes were modified to present accurate principal and interest balances in Note 9.
- In 2019, the balance of the Cemetery fund was recorded as Assigned fund balance rather than Restricted fund balance.
- Other changes were necessary to correct various items in the footnotes.

The accompanying financial statements and the Township's records have been adjusted to properly reflect these transactions. Various other immaterial posting errors were also noted and brought to the attention of management.

Failure to report transactions correctly results in the financial statements not being accurately presented. We recommend that the Fiscal Officer follow GASB Statement No. 54 fund balance classifications and refer to the Ohio Township Handbook, the UAN manual, Audit Bulletin 2011-004 and other Auditor of State guidance to properly classify its transactions. In addition, we recommend the Fiscal Officer review all financial reports compiled by UAN to ensure their accuracy, including the budgetary information.

Management's Response:

See Corrective Action Plan

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF FINDINGS (CONTINUED)
December 31, 2020 and 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)
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Finding Number 2020-002 – Material Weakness

Posting budgetary amounts

Appropriations and estimated resources amounts were posted to the Township's accounting system, however in some instances, amounts posted to the accounting system did not agree to final appropriations approved by the Board of Trustees. The following variances were noted between appropriations approved by the Board compared to budgeted disbursements entered into the Township's accounting system:

- In 2019, General Fund appropriations were understated in the system by \$67,403.
- In 2019, total Special Revenue fund appropriations were understated in the system by \$529,657.
- In 2019, Miscellaneous Capital Project fund appropriation was understated in the system by \$224.
- In 2019, total General fund budgeted receipts were understated in the system by \$62,445.
- In 2019, total Special Revenue fund budgeted receipts were overstated in the system by \$2,159.
- In 2020, General Fund appropriations were overstated in the system by \$12,708.
- In 2020, total Special Revenue fund appropriations were overstated in the system by \$246,994.
- In 2020, Miscellaneous Capital Project fund appropriation was understated in the system by \$224.
- In 2020, total General fund budgeted receipts were understated in the system by \$39,349.
- In 2020, total Special Revenue fund budgeted receipts were overstated in the system by \$171,396.
- In 2020, total Permanent fund budgeted receipts were overstated in the system by \$105.
- In 2020, total Capital Projects fund budgeted receipts were overstated in the system by \$224.

The budgetary amounts in the footnotes were corrected.

In order to improve budgetary control and the accuracy of budget versus actual information generated by the Township's accounting system, the Township should accurately and timely record in the accounting system all budgeted receipts and appropriations as well as any subsequent amendments.

Management's Response:

See Corrective Action Plan

Finding Number: 2020-003 - Noncompliance

Certification of Expenditures

Ohio Rev. Code Section 5705.41(D)(1) prohibits a subdivision or taxing entity from making a contract or ordering any expenditure of money unless a certificate signed by a fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF FINDINGS (CONTINUED)
December 31, 2020 and 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)
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Finding Number: 2020-003 (continued)

There are several exceptions to the standard requirement stated above that a fiscal officer’s certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving expenditure of money. The main exceptions are: “then and now” certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

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

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution 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.

2. Blanket Certificates - Fiscal officers may prepare “blanket” certificates for a certain sum of money not in excess of an amount established by resolution adopted by a majority of members of the legislative authority against any specific line item amount 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.
3. Super Blanket Certificates – The Township may also make expenditures and contracts for any amount for a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most profession services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

The Township did not make the proper certification of funds for 51% and 49% of the disbursements tested for 2020 and 2019, respectively.

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 assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township’s expenditures exceeding budgetary spending limitations, we recommend that the Township certify expenditures prior to incurring the liability. The Township may use then and now certificates to assist with compliance with the above requirements.

Management Response:

See Corrective Action Plan.

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF FINDINGS (CONTINUED)
December 31, 2020 and 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (CONTINUED)
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Finding Number: 2020-004 – Noncompliance

Budgetary - Appropriations Exceed Estimated Resources

Ohio Rev. Code § 5705.39 prohibits appropriations from exceeding estimated resources. For the year ended December 31, 2019, the gas tax and fire district funds (Special Revenue funds) had appropriations which exceed estimated resources by \$27,826 and \$150,944, respectively. Also, appropriations exceeded estimated resources in the motor vehicle license tax, cemetery, and fire district funds (Special Revenue funds) for the year ended December 31, 2020 by \$54,992, \$1,910, and \$8,075, respectively.

We recommend that the Township monitor its budgetary information and approve amendments, if necessary, to prevent appropriations from exceeding estimated resources.

Finding Number: 2020-005 – Noncompliance

Budgetary - Expenditures Exceeding Appropriations

Ohio Rev. Code § 5705.41(B) prohibits budgetary disbursements (disbursements plus certified commitments) from exceeding appropriations. The Cemetery fund (Special Revenue Fund) had disbursements exceed appropriations for the year ended December 31, 2019 by \$2,306. Also, the cemetery and coronavirus relief fund (Special Revenue funds) had disbursements exceed appropriations for the year ended December 31, 2020 by \$177 and \$199,567, respectively.

We recommend that the Township monitor its budgetary activity and approve amendments, if necessary, to prevent disbursements from exceeding appropriations.

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
For the Years Ended December 31, 2020 and 2019
Prepared by Management

Finding Number	Finding Summary	Status	Additional Information
2018-001	The Township did not fully reconcile the balance of the bank and the balance of cash in the accounting records.	Corrected	
2018-002	Erroneous recording of numerous transactions.	Not Corrected	See Finding 2020-001.
2018-003	Appropriations posted to the UAN did not agree to the final appropriations approved by the Board of Trustees or the final Amended Certificate of Estimated Resources from Trumbull County.	Not Corrected	See Finding 2020-002.
2018-004	The Township did not properly certify funds for expenditure transactions.	Not Corrected	See Finding 2020-003.

SOUTHINGTON TOWNSHIP
TRUMBULL COUNTY

CORRECTIVE ACTION PLAN
For the Years Ended December 31, 2020 and 2019
Prepared by Management

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001	We will continue to work on recording receipts and payments to the proper classifications.	Immediately	Michelle Hall, Fiscal Officer
2020-002	We will work to ensure accurately post budget amounts to the system in a timely manner.	Immediately	Michelle Hall, Fiscal Officer
2020-003	We will continue to ensure that we properly certify the availability of funds for all expenditures before a purchase is made.	Immediately	Michelle Hall, Fiscal Officer
2020-004	We will monitor budgetary information and approve any necessary amendments to prevent appropriations from exceeding estimated resources.	Immediately	Michelle Hall, Fiscal Officer
2020-005	We will monitor budgetary information and approve any necessary amendments to prevent disbursements from exceeding appropriations.	Immediately	Michelle Hall, Fiscal Officer

OHIO AUDITOR OF STATE KEITH FABER



SOUTHINGTON TOWNSHIP

TRUMBULL 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 9/2/2021

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