



**Concord Township  
Champaign County, Ohio  
Report on Accounting Methods**

**Local Government Services**

**Concord Township - Champaign County**

**Report on Accounting Methods**

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Table of Contents

Certification ..... 2

Purpose..... 3

Governance Overview ..... 4

Analysis of the Township’s Methods

    Budgetary System..... 6

    Chart of Fund and Account Codes ..... 9

    Accounting Journals and Ledgers ..... 10

    Receipt Transactions ..... 12

    Purchasing Process ..... 14

    Cash Disbursements ..... 18

    Payroll Processing ..... 20

    Debt Administration ..... 22

    Inventory of Capital Assets ..... 23

    Cash Management and Investing..... 24

    Financial Reporting ..... 26

    Recording Official Proceedings ..... 28

Conclusion ..... 29

# OHIO AUDITOR OF STATE KEITH FABER



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## CERTIFICATION

In compliance with the requirements set forth in section 118.10(A) of the Ohio Revised Code, an assessment of the methods, accuracy, and legality of the accounts, records, files, and reports of Concord Township, Champaign County was conducted. This report on accounting methods states whether there are adequate controls in place to assure confidence in the records. The control deficiencies and instances of non-compliance with State statutes and the Ohio Administrative Code are identified throughout this report. Therefore, pursuant to section 118.10 of the Revised Code, a “Report on Accounting Methods” is hereby submitted and certified to Paul Dinapoli, Chairman of the Financial and Planning Supervision Commission; Brent Crumley, Jeffrey Kizer, and Pat Wagner, Board of Trustees; and Marc McGuire, Fiscal Officer.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

March 31, 2022

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Purpose

As required by Section 118.10(A) of the Ohio Revised Code, the Auditor of State "...shall issue a preliminary report with respect to the method, accuracy, and legality of the accounts, records, files, and reports of the township. Such report shall state whether Chapter 117 of the Revised Code and the requirements of the office of the Auditor of State have been complied with...".

Accordingly, this report centers upon the following: (1) whether the current accounting system fulfills the needs of the township and (2) whether the current accounting system is in compliance with Chapter 117 of the Revised Code and the requirements of the Auditor of State. Information for this report was obtained by interviewing Township personnel and reviewing pertinent accounting, financial, and budgetary records.

This report is intended solely for the use of the Financial Planning and Supervision Commission of Concord Township. We were not engaged to, nor did we, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Governance Overview

Concord Township (the Township) is located in west central Ohio in Champaign County. The Township is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. Legislative authority is vested in a three member Board of Trustees.

The Board of Trustees is elected at-large to serve four year terms. Two members are elected in the same year and the third member is elected two years later. The Board of Trustees elects a chairperson to preside over meetings. The Board of Trustees provides general government services including the maintenance of all township roads and bridges, fire protection, and emergency medical services. The Board of Trustees has the authority to appoint various township positions.

The Township Fiscal Officer is elected to a four year term and serves as the chief fiscal officer for the Township and clerk for the Board of Trustees. The Fiscal Officer attends all Board of Trustee meetings and keeps a record of all proceedings, rules, bylaws, and legislation. In addition, the Fiscal Officer keeps accurate statements of all monies received and expended by the Township, keeps records of all property owned by the Township, and of all taxes and assessments. The Fiscal Officer performs the accounting procedures for the Township necessary to comply with the administrative rules adopted by the Auditor of State.

On March 3, 2020, the Township was declared to be in a state of fiscal emergency by the Auditor of State. A Financial Planning and Supervision Commission (the "Commission") was established under Ohio Revised Code Section 118.05. The Commission membership is as follows:

1. The Director of the Office of Budget and Management or a designee;
2. The County Auditor or a designee;
3. The Treasurer of State or a designee;
4. A member of the Board of Trustees;
5. One individual appointed by the Governor and two individuals appointed by the Board of Trustees with knowledge and experience in financial matters.

The powers, duties, and functions of the Commission may include:

1. Review all tax budgets, tax levy ordinances, bond and note resolutions or ordinances, appropriation measures, and certificates of estimated resources to ensure they are consistent with the financial recovery plan;
2. Inspect and secure copies of pertinent documents of the Township;
3. Inspect and secure copies of pertinent documents of the County or State agencies relating to the Township;
4. Review, revise, and approve determinations and certifications affecting the Township made by the County Budget Commission or the County Auditor;
5. Bring civil actions to enforce fiscal emergency provisions;
6. Approve the amount and purpose of any debt obligations;
7. Implement steps necessary to bring accounting records, accounting systems, and financial procedures and reports into compliance with rules established by the Auditor of State;
8. Make and enter into all contracts necessary or incidental to the performance of its duties;

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Governance Overview

(continued)

9. Make recommendations for cost reductions or revenue increases to achieve a balanced budget; and,
10. Annually, before April 1, make a report and recommendations to the Speaker of the House of Representatives and the President of the Senate on the progress of the Township.

The Township is required to adopt and submit to the Commission, within one hundred and twenty days of the first meeting, a financial recovery plan which outlines the actions to be taken by the Township to eliminate all fiscal emergency conditions, satisfy any judgements, past due accounts payable, and all past due and payable payroll and fringe benefits, eliminate deficits in all deficit funds, restore monies to all funds from which monies were borrowed or used for purposes not consistent with the fund, balance all budgets and accounts and maintain all current payments due, avoid any fiscal emergency condition in the future, and restore the ability to market long-term general obligation debt. Upon submission of an acceptable plan, the Commission is required to, after consultation with the financial supervisor, adopt the plan. By State statute, the Township must operate within the provisions of the adopted recovery plan.

In accordance with Revised Code Section 118.27, the Township will remain in fiscal emergency until it is determined that:

1. The Township has dissolved under Sections 118.31 of the Revised Code, or
2. Have done all of the following:
  - a. An effective financial accounting and reporting system is in the process of being implemented and is expected to be completed within two years;
  - b. All of the fiscal emergency conditions have been corrected or eliminated and no new emergency conditions have occurred;
  - c. The objectives of the financial recovery plan are being met; and,
  - d. The Board of Trustees has prepared a financial forecast for a five year period and such forecast is, in the Auditor of State's opinion, "nonadverse".

Once these requirements are satisfied and certified to the Governor, the Director of the Office of Budget and Management, and the County Budget Commission; the fiscal emergency will be terminated.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Budgetary System

##### Description of an Effective Budgetary System

The legally adopted annual budget plays a unique and central role in determining the amount and type of financial resources that will be raised and how those financial resources will be spent. Annually, a budget consisting of estimated receipts and disbursements for each fund for the next year, other than custodial funds, should be presented to the governing body with sufficient time for review and public input. The budget should identify the major sources of receipts and the programs, activities, and major objects of disbursements. The budget should encompass current operations and maintenance, capital acquisition and replacement, and debt retirement. The budget, once approved by the legislative authority, should be the basis for the appropriation measure. The appropriation measure should identify, by fund, department/activity, and object, the amount of resources authorized to be expended for the various governmental functions and programs. The amount appropriated for each fund should not exceed the estimated resources available in that fund for the year. The estimated revenues and appropriations should be integrated with the accounting system to ensure and demonstrate compliance with the budget and allow for ongoing and timely information on unrealized receipts and balances available for disbursement.

##### Statutory Requirements

The budgetary process for the Township is prescribed in Chapter 5705 of the Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution.

Tax Budget - The Fiscal Officer should prepare an annual tax budget of the estimated receipts and disbursements for all funds of the Township for the period of January 1 to December 31 of the following year. The budget must be filed in the Fiscal Officer's office for public inspection ten days prior to adoption by the Board of Trustees. At least one public hearing must be held for discussion of the budget. Notice of such hearing requires at least one publication in the official publication of the Township or in a newspaper having general circulation in the Township at least ten days prior to the date of the hearing. The Board of Trustees is required to adopt the budget by July 15 and the budget must be submitted to the Champaign County Budget Commission by July 20 of each year.

The County Budget Commission examines the budget to ascertain that all tax levies of the Township are properly authorized. The Budget Commission also revises and adjusts the estimated receipts for property taxes and local government fund allocations. The Budget Commission then prepares and submits to the Board of Trustees the Resolution Accepting Rates for the Board of Trustees' consideration. The Board of Trustees must accept or reject the rates outlined in the Resolution and file the Resolution with the Budget Commission. On or about October 1, the Board of Trustees must authorize, by resolution, the necessary tax levies and certify them to the County Auditor.

The County Budget Commission may, by an affirmative vote of a majority of the Budget Commission, waive the requirement that the Board of Trustees adopt a tax budget as provided under Section 5705.28 of the Revised Code but shall require the Board of Trustees to provide such information to the Budget Commission as may be required by the Budget Commission to perform its duties under Chapter 5705 of the Revised Code, including allocating inside millage to each subdivision or taxing unit.

Certificate of Estimated Resources - The Budget Commission issues an official certificate of estimated resources on or about September 1 based upon information provided in the tax budget and other information available to the Budget Commission.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Budgetary System

(continued)

On or about January 1, the Fiscal Officer certifies the actual year end balances for all funds to the Budget Commission. Upon receipt of the information, the Budget Commission issues an amended official certificate of estimated resources that includes the unencumbered fund balances as of December 31. Further amendments may be made during the year if the Fiscal Officer determines that the revenue to be collected by the Township will be greater than or less than the amount included in the amended official certificate of estimated resources.

Appropriation Ordinance - Section 5705.38 of the Revised Code requires that on or about January 1, the annual appropriation resolution must be enacted by the Board of Trustees. Prior to the passage of the annual appropriation measure, a temporary appropriation measure may be passed to meet the ordinary expenses of the Township until April 1. The appropriation resolution, by fund, must be within the estimated resources as certified by the County Budget Commission. Appropriation measures must be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services. Any revisions that alter the total of any fund appropriation or alter the levels adopted by the Board of Trustees must be approved by the Board of Trustees. The Township may pass supplemental appropriations as long as the total appropriations by fund do not exceed the amounts set forth in the most recent amended certificate of estimated resources.

The Fiscal Officer is required to certify a copy of each appropriation resolution to the County Budget Commission. As required by Section 5705.39 of the Revised Code, no appropriations are effective until the County Auditor provides a certificate indicating the appropriations, by fund, are within the estimated resources. When the appropriation does not exceed such official estimate, the County Auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure.

Encumbrances - As part of formal budgetary control, purchase orders, contracts, and other commitments for the disbursement of monies are encumbered and recorded as the equivalent of disbursements in order to reserve that portion of the applicable appropriation and to maintain legal compliance with the adopted appropriations. Disbursements plus encumbrances may not legally exceed appropriations.

#### Administrative Code Requirements

Section 117-2-02 of the Ohio Administrative Code requires all local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The legal level of control is the level at which spending in excess of budgeted amounts would be in violation of law. This is established by the level at which the legislative authority appropriates. For all local public offices subject to the provisions of Chapter 5705 of the Revised Code, the minimum legal level of control is described in Section 5705.38 of the Revised Code. The legal level of control is a discretionary decision made by the legislative authority and must meet or exceed the level prescribed in Section 5705.38 of the Revised Code.



## Concord Township - Champaign County

### Report on Accounting Methods

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#### Budgetary System

(continued)

#### Methods Used by the Township

The Fiscal Officer prepares the Annual Tax Budget to be adopted by the Board of Trustees prior to July 15 annually. The Tax Budget for 2022 was adopted by the Board of Trustees on July 12, 2021, and submitted to the Budget Commission on July 13, 2021.

The Budget Commission determines the financial needs and the corresponding tax rates to be charged on behalf of the Township. The Budget Commission then prepares and submits to the Township the Resolution Accepting Rates for the Board of Trustees' consideration. The Board of Trustees must accept or reject the rates outlined in the Resolution and file the Resolution with the Budget Commission by October 1. The resolution accepting rates for 2022 was approved by the Board of Trustees on May 10, 2021, and filed with the County Budget Commission on July 14, 2021.

The Township submits a Certificate of the Total Amount from All Sources Available for Expenditures, and Balances to the County Auditor after year end closing. The Certificate identifies the actual year end fund balances for each fund of the Township. The County Auditor then returns to the Township an Amended Certificate of Estimated Resources.

The Fiscal Officer prepares the permanent appropriation resolution based on history, trends, and other known factors. Appropriations are established at the fund, program, activity, and object level of disbursements. Once approved, the appropriation resolution is submitted to the Budget Commission and appropriations are recorded to the accounting system. The Budget Commission verifies that appropriations, by fund, do not exceed estimated resources and returns a certificate indicating that total appropriations from each fund do not exceed the estimated resources. For 2022, the Board of Trustees approved the permanent appropriation resolution on December 13, 2021, and filed the ordinance with the County Auditor on February 15, 2022.

#### Auditor of State Comments

- The Township had deficit fund balances contrary to Section 5705.10 of the Revised Code. The Fiscal Officer, as well as the Board of Trustees, must review the financial and budgetary activity to ensure compliance with Ohio budgetary law. This review should be ongoing and documented.
- Section 5705.39 of the Revised Code requires that the total appropriations from each fund shall not exceed the total of the estimated resources available for expenditure, as certified by the Budget Commission. The Fiscal Officer should document the comparison of appropriations to estimated resources. This comparison should be presented to the Board of Trustees upon request for supplemental appropriations demonstrating the effect of the supplemental appropriations and compliance with budgetary requirements, if adopted.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Chart of Fund and Account Codes

##### Description of an Effective Chart of Fund and Account Codes

Common terminology and classification should be used throughout the budgeting, accounting, and financial reporting activities. The consistent use of fund and account codes is necessary to classify and summarize receipt and disbursement transactions. Fund codes should allow for the classification and identification of fund types and the individual funds. Receipt and disbursement codes should allow the transactions to be summarized by major revenue source or disbursement program. Major object codes for disbursements should be used consistently throughout the various program/activity codes.

The Township should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established.

##### Statutory Requirements

The creation of funds is authorized by Section 5705.09 of the Revised Code. Section 5705.13 of the Revised Code allows for the creation of a reserve balance for budget stabilization, for the payment of claims under a self-insurance program, and for the payment of claims under a retrospective workers' compensation plan. This Section also allows for a special revenue fund to accumulate resources for the payment of sick and vacation leave. Additionally, it allows for creation of capital projects funds to accumulate resources for up to ten years for the acquisition, construction, or improvement of capital assets. Funds may also be established under Section 5705.12 of the Revised Code with the written approval of the Auditor of State.

##### Methods Used by the Township

The Township is using the State software known as the Uniform Accounting Network (UAN). This system utilizes a numeric account coding system as outlined in the Ohio Township Handbook.

##### Auditor of State Comments

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Accounting Journals and Ledgers

##### Description of Effective Accounting Journals and Ledgers

The accounting journals and ledgers of the Township should provide ongoing and timely information on estimated and actual receipts, disbursements, and encumbrances compared to the appropriation authority, and available cash balances for each fund. The information captured for each transaction should allow the transaction to be traced throughout the journals and ledgers and back to the document that originated the transaction.

##### Statutory Requirements

Ohio Revised Code Section 507.04 requires the Fiscal Officer keep an accurate record of the proceedings of the Board of Trustees for all of its meetings and of all its accounts and transactions, including the acceptance of the bonds of township officers.

##### Administrative Code Requirements

Ohio Administrative Code Section 117-2-02(A) requires that all local public offices maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record, and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance related legal and contractual requirements, and prepare financial statements required by Ohio Administrative Code Section 117-2-03.

Section 117-02-02(C)(1) of the Ohio Administrative Code requires that all local public offices integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

Section 117-2-02(D) of the Ohio Administrative Code states that all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides and should consider the degree of automation and other factors. Such records should include the following:

Cash Journal - The cash journal is the book of original entry for recording all cash receipts and disbursements processed in the Fiscal Officer's office. The cash journal presents receipts deposited to and checks or electronic fund transfers drawn against the Township treasury and the fund to which the receipts and checks or electronic fund transfers were recorded. Entries to the cash journal are posted sequentially by date from source documents, such as pay-in-orders and checks or electronic fund transfers. The related pay-in-order, check number, or electronic fund transfer number, account codes, purchase order number, and date are also recorded for each transaction. At the end of each month, month to date totals and year to date totals are to be recorded.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Accounting Journals and Ledgers

(continued)

Receipts Ledger - The receipts ledger is used to summarize receipts by fund and account. In addition, the estimated receipts and uncollected balance is presented for each source of revenue. Estimated receipts are recorded from the detail and/or supplemental information used in the preparation of the tax budget and is adjusted for any amendments to the certificate of estimated resources. Receipt transactions are posted from the cash journal based on the account code. A balance reflecting the estimated amount remaining to be received is maintained. At the end of each month, month to date totals and year to date totals are to be recorded.

Appropriation Ledger - The appropriation ledger is used to summarize appropriations, disbursements, and encumbrances by fund and account. In addition, the ledger should reflect the encumbering of obligations of the Township, identify the check issued for the payment of the obligation, and accommodate any adjustments to an appropriation account. The ledger also facilitates budgetary control by enabling the Fiscal Officer to keep the Township's disbursements and encumbrances within the amounts appropriated by the Board of Trustees. The unencumbered appropriation balance provides information on the amount available for disbursement. At the end of each month, month to date totals and year to date totals are to be recorded.

#### Methods Used by the Township

The Township utilizes the Uniform Accounting Network (UAN). All reports required by the administrative code are available through this software.

On a monthly basis, the Fiscal Officer provides the following monthly reports to the Board of Trustees.

- Fund Status Report
- Cash Summary by Fund Report
- Revenue Status Report
- Appropriations Status Report
- Payment Listing Report
- Wage Base Summary Report
- Bank Reconciliation Report

#### Auditor of State Comments

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Receipt Transactions

##### Description of an Effective Method for Recording Receipts

The receipting process should allow for the consistent classification and identification of each receipt. All receipts should be promptly recorded, safeguarded, and deposited in accordance with State statute. The receipt or pay-in-order form should be a multi-part form that is pre-numbered or system generated and issued consecutively. The receipt should identify the name of the entity and reflect the date received, the payer, the amount, the purpose or nature of the receipt, the account code, and the signature of the person preparing the receipt. Supporting documents should be attached to a copy of the receipt and filed numerically or by payer. Departmental receipts should be summarized and remitted to the finance department daily. The finance department should issue pay-in-orders to those departments depositing daily collections to the finance department and for any payments received from the public. The pay-in-order forms should be a multi-part, pre-numbered or system generated form that bears the name of the entity, the date received, the payer, the amount, the purpose or nature of the receipt, the account code, and the signature or name of the person preparing the pay-in-order. Supporting documents should be attached to a copy of the pay-in-order. All receipts or pay-in-orders should be recorded in the cash journal and receipts ledger in a timely manner. Adequate safeguards should be in place to ensure that one individual does not have total control over the receipting of monies, depositing of monies, posting of receipts, and reconciliation of bank accounts.

##### Statutory Requirements

Section 9.38 of the Revised Code provides that a person who is a public official, employee, or agent shall deposit all public monies received by that person with the treasurer of the public office or properly designated depository on the business day next following the day of receipt if the total amount of such monies received exceeds one thousand dollars. If the total amount of the public monies so received does not exceed one thousand dollars, the person shall deposit the monies on the business day next following the day of receipt unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt for making such deposits, and the person is able to safeguard the monies until such time as the monies are deposited. The policy shall include provisions and procedures to safeguard the public monies until they are deposited. If the public office of which the person is a public official is governed by a legislative authority, only the legislative authority may adopt such a policy.

Section 507.03 of the Revised Code provides that “the Township Fiscal Officer, before entering upon the discharge of official duties, shall give bond, payable to the Board of Trustees, with sureties approved by the Board, in the sum determined by the Board but not less than the sum provided in this section, conditioned for the faithful performance of the duties of the office of Township Fiscal Officer. This bond shall be recorded by the Township Fiscal Officer and filed with the County Treasurer, and carefully preserved”.

Section 505.02 of the Revised Code provides that “each Township Trustee, before entering upon the discharge of his duty, shall give bond to the State for the use of the Township, in the sum of one thousand dollars, conditioned for the faithful performance of his duty as Trustee, with at least two sureties, each of whom shall be a resident of the same Township with the Trustee, or a corporate surety authorized to do business in the State. Such bond shall be approved by a judge of the county court or judge of a municipal court having jurisdiction in the Township”.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Receipt Transactions

(continued)

#### Administrative Code Requirements

Section 117-2-02(D)(1) of the Ohio Administrative Code requires the date, amount, receipt number, check or electronic fund transfer number, account code, purchase order number, and all other information necessary to properly classify the receipt transactions be recorded in the cash journal. Section 117-2-02(D)(2) of the Ohio Administrative Code requires the amount, date, name of the payor, purpose, receipt number, and other information required for the transaction to be recorded in the receipts ledger.

#### Methods Used by the Township

All receipts are processed by the Fiscal Officer.

All receipts from the State and County are deposited directly into the Township's bank account. The Township may receive a few checks mailed to the Township's post office box. The post office box is checked daily. Any amounts received by check are deposited within twenty-four hours.

The Fiscal Officer monitors the Township's bank account and records receipts to the UAN system when they appear in the bank account. For the few checks the Township may receive by mail, the Fiscal Officer prepares a deposit slip and records the receipt to the UAN system.

The Fiscal Officer and Trustees are covered up to \$110,000 under their faithful insurance policy.

#### Auditor of State Comments

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Purchasing Process

##### Description of an Effective Method for Purchasing

The process of purchasing goods or services should ensure that each transaction is properly authorized, documented, and recorded and that the purchasing process be integrated with the budget. The process should include a justification of need and selection of the vendor with the best price, as well as authorization by an appropriate individual. In addition, authorization must include the Fiscal Officer's certification of the availability of funds and that the amount has been appropriated and is free from previously encumbered obligations. All purchase orders should be in written form clearly indicating the items, quantities, and unit cost. Authorized purchase commitments should be recorded against a budget line item in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

##### Statutory Requirements

Section 507.11 of the Revised Code provides that the Board of Township Trustees may authorize, by resolution, Township officers and employees to incur obligations of ten thousand dollars or less on behalf of the Township or it may authorize, by resolution, the Township administrator to so authorize Township officers and employees. The obligations incurred on behalf of the Township by a Township officer or employee acting pursuant to any such resolution shall be subsequently approved by the adoption of a formal resolution of the Township Trustees.

Several State laws govern the purchasing process. The requirements are as follows:

Certification of the Fiscal Officer - Each contract or order for the disbursement of monies must be accompanied by a certificate of the Fiscal Officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing year, the amount required to meet the obligation in the year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the Fiscal Officer.

Blanket Certification of the Availability of Funds - The subdivision may utilize blanket purchase orders for authorizing obligations for a particular purpose that does not extend beyond year end in an amount established by resolution of the Board of Trustees. A general certification of this type may be established for any appropriation line item and need not identify a specific vendor. This type of purchase order is used for routine, recurring type items or for unanticipated emergencies. An itemized statement of obligations incurred and disbursements made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued, and not more than one such certificate per appropriation line shall be outstanding at a time.

"Super" Blanket Certification of the Availability of Funds - The super blanket certification permits the Fiscal Officer to certify any amount from a specific line item appropriation. The certification is authorized to be outstanding for any period up to the end of the year and more than one certificate is permitted to be outstanding at one time. The certification must identify a specific line item appropriation in a specific fund. The certification may be limited to a specific vendor, if desired. A list of obligations incurred and disbursements made under each certification must be maintained and provided by the Fiscal Officer.



## Concord Township - Champaign County

### Report on Accounting Methods

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#### Purchasing Process

(continued)

Purchases that may be made through the use of a super blanket certificate are the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor or appraiser by or on behalf of the subdivision, fuel oil, gasoline, food items, roadway materials, utilities, and any purchase exempt from competitive bidding under Revised Code Section 125.04, and any other specific disbursement that is a recurring and reasonably predictable operating expense.

Then and Now Certification - It is intended that the Fiscal Officer's certification be secured at the time a purchase order is issued or a contract is executed. If timely certification was not obtained, contracts or purchase orders may be certified at the time of payment but the certification must indicate that, both at the time the order was placed (then) and at the current time (now), a sufficient sum was appropriated for the purpose of such contract and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. If the amount exceeds \$3,000, the Board of Trustees has thirty days from the receipt of such certificate to approve payment by resolution. If approval is not made within thirty days, there is no legal liability on the part of the Township.

Authority to Contract - Contracts are made by the Board of Trustees and executed in the name of the Township by the Fiscal Officer, except as otherwise specified in Section 505.08, 505.101, and 511.12 of the Revised Code.

Bidding - Section 5549.21 of the Revised Code requires all purchases of materials, machinery, and tools necessary for use in constructing, reconstructing, maintaining, and repairing roads and culverts within the Township shall, if the amount involved exceeds \$50,000, be made from the lowest responsible bidder. Section 5575.01 of the Revised Code requires contracts for the maintenance and repair of roads that exceed \$45,000 and contracts for the construction or reconstruction of Township roads that exceed \$15,000 per mile be let by competitive bid. The Board of Trustees must authorize and direct all such disbursements.

Findings for Recovery Database - Effective January 1, 2004, State statute (Revised Code Section 9.24) prohibits any State agency or political subdivision from awarding a contract for goods, services, or construction, paid for in whole or in part with State funds, to a person against whom a finding for recovery has been issued by the Auditor of State on or after January 1, 2001, if the finding for recovery is unresolved.

Per Auditor of State Bulletin 2004-006, a contract for purposes of Section 9.24 of the Revised Code is awarded when a written agreement is executed pursuant to a formal competitive contracting procedure that may include competitive bidding, requests for proposals, or invitations to bid. A purchase arrangement that does not involve competitive contracting procedures does not constitute the awarding of a contract and is not subject to Revised Code Section 9.24. For purchases made from the State term schedule, the Ohio Department of Administrative Services engages in a contracting process as described under Attorney General Opinion 2004-014 and, consequently, is required to comply with Revised Code Section 9.24. State agencies and political subdivisions that purchase from the State term schedule do not engage in their own contracting processes and are not subject to the provisions of Revised Code Section 9.24.



## Concord Township - Champaign County

### Report on Accounting Methods

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#### Purchasing Process

(continued)

Section 9.24 (G)(1)(a) of the Revised Code states that the only contracts subject to the provisions of the statute are those contracts in which the cost of goods, services, or construction exceeds \$25,000. Section 9.24 (G)(1)(b) of the Revised Code provides an exception to this rule and applies the statute to a contract awarded to any person who, in the previous year, received contracts from the State agency or political subdivision, the aggregate of which exceeded \$50,000.

Delinquent Personal Property Taxes - Section 5719.042 of the Revised Code provides that after the award by a taxing district of any contract let by competitive bid, and prior to the time the contract is entered into, the person making a bid shall submit to the Fiscal Officer a statement affirmed under oath that the person with whom the contract is to be made was not charged, at the time the bid was submitted, with any delinquent personal property taxes on the general tax list of personal property of any county in which the taxing district has territory, or that such person was charged with delinquent personal property taxes on any such tax list, in which case the statement shall also set forth the amount of such due and unpaid delinquent taxes and any due and unpaid penalties and interest thereon. If the statement indicates that the taxpayer was charged with any such taxes, a copy of the statement shall be transmitted by the Fiscal Officer to the County Treasurer within thirty days of the date it is submitted. A copy of that statement shall be incorporated into the contract. No payment shall be made with respect to any contract to which this Section applies unless that statement has been incorporated into the contract.

Campaign Financing (HB 694) - Section 3517.13 of the Revised Code states any bid or unbid contract, purchase order, or collective bargaining agreement with a value of more than \$500 requires the vendor to certify to the contracting authority that the vendor, as defined by law, has not made a contribution to the contracting authority in an amount that exceeds the limits provided by law.

#### Administrative Code Requirements

Section 117-2-02(C)(2) of the Ohio Administrative Code states, “purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s) as required by Section 5705.41(D) of the Revised Code. Purchase orders are not effective unless the Fiscal Officer’s certificate is attached. The certificate should be attached at the time a commitment to purchase goods or services are made”.

#### Methods Used by the Township

Any Trustee or the Fiscal Officer can execute a purchase. Purchases initiated by the Fiscal Officer are generally not preapproved by a Trustee.

The Township generally uses regular or blanket purchase orders. All purchase orders are generated through the UAN software. The Board of Trustees has not established a dollar limit for blanket purchase orders.

The Township requests an IRS form W-9 from all vendors doing business with the Township.

Invoices for purchases are sent to the Township’s post office box. The post office box is checked daily.

The Township has one credit card. The credit card is kept by the Fiscal Officer. Credit card purchase receipts are compared to and attached to the credit card statement.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### **Purchasing Process**

(continued)

The Township follows Section 5549.21 and 5575.01 for purchases/projects that must be bid. However, the Township's projects generally fall below the amounts that require a competitive bid.

#### **Auditor of State Comments**

- Purchase initiated by the Fiscal Officer should receive approval from one of the Trustees prior to making the purchase.
- The Board of Trustees should establish, by resolution, an amount for blanket purchase orders.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Cash Disbursements

##### Description of an Effective Method for Cash Disbursements

The processing of invoices should ensure that each payment represents goods or services that were properly authorized and received by the Township. The processing should include a comparison of the invoiced items and quantities to the purchase order and billing slips or receiving copy of the purchase order, a comparison of the prices on the invoice to the purchase order, and the signature of the individual who made the comparisons. All invoices should be recomputed ensuring accurate extensions and totals. A voucher should be prepared reflecting the proper payee, invoice amount, and account codes, and should include a copy of the purchase order, invoice, and receiving report or a signed billing slip. Vouchers should be approved for payment by an appropriate official. A check should be prepared based on the completed voucher, the existence of appropriate vendor information (I.R.S. Form 1099 data), and a properly executed certification by the Fiscal Officer. Checks should be signed by the Fiscal Officer and two trustees and recorded in the cash journal and appropriation ledger. Vouchers should be filed numerically or by vendor.

##### Statutory Requirements

State law places the following requirements on the disbursement of funds:

Checks - Disbursements may only be made by a proper check drawn against an appropriate fund. The check must show upon its face the appropriation from which the disbursement is made and the fund which it is drawn upon.

Restrictions - Monies are drawn from the Township treasury only for appropriations enacted by the Board of Trustees. Disbursements from each fund may be used only for the purposes of such fund and to the extent that cash exists in the fund.

Certification - If no certificate of the Fiscal Officer is furnished as required, upon receipt by the Board of Trustees of a certificate of the Fiscal Officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, the Board of Trustees may authorize the drawing of a check in payment of amounts due upon such contract, but such resolution shall be passed within thirty days from the receipt of such certificate; provided that, if the amount involved is less than \$3,000, the Fiscal Officer may authorize it to be paid without such affirmation of the Board of Trustees if such expenditure is otherwise valid.

Section 507.11(B) of the Revised Code states, "No money belonging to the Township shall be paid out, except upon an order signed by at least two of the Township Trustees and countersigned by the Township Fiscal Officer". The Board of Trustees may adopt a resolution authorizing the payment of lawful obligations of the Township by direct deposit of funds by electronic transfers in accordance with Section 9.37 of the Revised Code.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Cash Disbursements

(continued)

#### Administrative Code Requirements

Section 117-2-02(C)(3) of the Ohio Administrative Code states “vouchers may be used as a written order authorizing the drawing of a check or an electronic fund transfer in payment of a lawful obligation of the public office. Each voucher shall contain the date, purchase order number, account code, amount, approval, and all other required information”. The public office should also attach supporting documentation to the voucher such as vendor invoices.

#### Methods Used by the Township

Bills are paid once a month. The Fiscal Officer creates the checks in the UAN software assigning the appropriate purchase order number. The Fiscal Officer and all three Trustees sign all checks and the Fiscal Officer mails out the payments.

A copy of the check, with a copy of the invoice attached, is filed in check number order. A Payment Listing report is provided to the Board of Trustees each month identifying the payee and the check amount.

The Fiscal Officer is the only individual that has access to the UAN software.

#### Auditor of State Comments

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Payroll Processing

##### Description of an Effective Method of Payroll Processing

The processing of payroll should ensure that all employees are compensated on a regular basis for work performed and at the rate approved by the appointing authority. All compensation should be recorded in a permanent record reflecting the hourly rate and hours worked or salary, deductions, and the gross and net compensation for the pay period and the year. Standard deductions such as pension, Medicare, and state and federal taxes should be computed at the applicable rates established by the regulatory agencies. Other deductions permitted by the Township should be authorized by the employee and the authorization should be maintained in a file. Payment of the net compensation should be by a check signed by the appropriate official or by direct deposit to a bank account of the employee. Payment of deductions and the related employer obligations should be made timely and reported in the format prescribed by the regulatory agency. Personnel files should contain relevant employee information and any other information required by state and/or federal laws. Safeguards or compensating controls should be in place to ensure that the same individual does not hire personnel, authorize pay rates, process payroll, generate and distribute paychecks, and reconcile the bank accounts.

##### Statutory Requirements

Section 505.24 of the Revised Code authorizes a Board of Trustees to adopt by a unanimous vote, a method of compensation consisting of an annual salary to be paid in equal monthly payments. If the office of trustee is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. The amount of the annual salary approved by the Board of Trustees shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis and shall be paid from the General Fund or from other funds in such proportions as the Board of Trustees may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the General Fund and from other funds in such proportions as the kinds of services performed. A Board of Trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis by a majority vote. Any change in the method of compensation shall be effective on the first day of January of the year following the year during which the Board of Trustees has voted to change the method of compensation.

Section 507.09 of the Revised Code requires the compensation of the fiscal officer be paid in equal monthly payments. If the office of fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. A Township fiscal officer may be compensated from the Township general fund or from other Township funds based on the proportion of time the Township fiscal officer spends providing services related to each fund. A Township fiscal officer must document the amount of time spent providing services related to each fund by certification specifying the percentage of time spent working on matters to be paid from the Township general fund or from other Township funds in such proportions as the kind of services performed.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### **Payroll Processing**

(continued)

#### **Methods Used by the Township**

The Township's only employee is the Fiscal Officer who is paid monthly. The three Trustees are also paid monthly.

The Fiscal Officer and Trustees salaries are established by the Revised Code. The Trustees are paid on a per diem basis.

The Township uses UAN to generate the monthly payroll. The software provides for the accumulation and aggregation of all payroll data for the year. Payroll registers, withholding reports, and various other payroll related reports can be generated by the software.

#### **Auditor of State Comments**

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Debt Administration

##### Description of an Effective Method of Debt Administration

The issuance of debt is strictly controlled by State statute. A resolution authorizing the issuance of debt must be passed by the Board of Trustees. The statute authorizing the issuance should be identified in the resolution as well as the purpose of the debt, the maturity, the interest rate, and the source of revenue to be used for repayment. Debt proceeds should be recorded in a separate fund and used only for the purpose specified in the authorizing resolution. Monies to be used for debt payments may be receipted into a separate fund created specifically for debt retirement. Care should be taken to ensure the timely payment of both principal and interest.

##### Statutory Requirements

General statutory guidelines regarding the issuance of debt are found in Chapters 133 and 5705 of the Revised Code. The statutory requirements vary depending on the nature of the debt being issued.

##### Methods Used by the Township

The Township has no debt.

##### Auditor of State Comments

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Inventory of Capital Assets

##### Description of an Effective Inventory of Capital Assets

Capital assets of the Township should be adequately safeguarded against loss or theft. An inventory describing each item, cost, serial and/or model number, location, and date of purchase should be maintained by the Fiscal Officer. The inventory should be updated periodically for purchases and disposals. Verification of the listed assets should be performed at least annually. The disposal of an asset should be properly authorized and reported to the Fiscal Officer.

##### Statutory Requirements

Section 505.04 of the Revised Code states, “The Board of Trustees shall make an inventory on the second Monday of January, each year, of all the materials, machinery, tools, and other Township supplies in its possession. The inventory shall be a public record and one copy shall be filed with the Fiscal Officer of the Township”.

##### Administrative Code Requirements

Section 117-2-02(D)(4)(c) of the Ohio Administrative Code requires that all local public offices maintain capital asset records including such information as the original cost, acquisition date, voucher number, the asset type (land, building, vehicle, etc.), asset description, location, and tag number. Capital assets are tangible assets that normally do not change form with use and should be distinguished from repair parts and supply items.

##### Methods Used by the Township

The Township’s capital asset inventory consists primarily of buildings, equipment, and vehicles that is reviewed annually for insurance purposes. The Township does not have an inventory of land. The Township does not have a capital asset policy.

##### Auditor of State Comments

- The Township does not include land in its inventory of capital assets. The Township should obtain a listing of all land owned by the Township from the County Auditor to include in its capital assets inventory.
- The Township should adopt policies and procedures to account for capital assets.



## Concord Township - Champaign County

### Report on Accounting Methods

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#### Cash Management and Investing

##### Description of an Effective Method of Cash Management

Cash received by the Township should be deposited in a central bank account. Monies for all funds should be maintained in the account or temporarily used to purchase investments. Idle cash should be invested in interest bearing accounts, certificates of deposit, STAR Ohio, and/or other investments as authorized by State statute. Investment transactions should be conducted in accordance with the policies adopted by Board of Trustees. Deposits of public monies should be insured and/or collateralized to ensure repayment of public monies deposited with a financial institution. Interest allocated should be in accordance with the Ohio Constitution and State statutes.

A reconciliation between the bank and cash journal should be completed for all accounts on a monthly basis. The reconciliation should be completed immediately after the books are closed for the month and upon receipt of the bank statement. Reconciling items should be specifically identified and listed by the Fiscal Officer. Reconciling items such as unrecorded deposits and bank charges should be posted upon completion of the reconciliation.

##### Statutory Requirements

Cash management and investment activities of a Township are governed by Sections 135.01 to 135.22 of the Revised Code.

Section 135.14(O)(1) of the Revised Code states, "Except as otherwise provided in divisions (O)(2) and (3) of this section, no treasurer or governing board shall make an investment or deposit under this section, unless there is on file with the Auditor of State a written investment policy approved by the treasurer or governing board. The policy shall require that all entities conducting investment business with the treasurer or governing board shall sign the investment policy of that subdivision".

Section 135.14(O)(2) of the Revised Code states, "if a written investment policy described in division (O)(1) of this section is not filed on behalf of the subdivision with the Auditor of State, the treasurer or governing board of that subdivision shall invest the subdivision's interim monies only in interim deposits pursuant to division (B)(3) of this section or interim deposits pursuant to Section 135.145 of the Revised Code and approved by the Treasurer of State, no-load money market mutual funds pursuant to division (B)(5) of this section, or the Ohio subdivision's fund pursuant to division (B)(6) of this section".

Section 135.14(O)(3) of the Revised Code states, "Divisions (O)(1) and (2) of this section do not apply to a treasurer or governing board of a subdivision whose average annual portfolio of investments held pursuant to this section is one hundred thousand dollars or less, provided that the treasurer or governing board certifies, on a form prescribed by the Auditor of State, that the treasurer or governing board will comply and is in compliance with the provisions of Sections 135.01 to 135.21 of the Revised Code".

Section 135.22 of the Revised Code requires the Fiscal Officer to attend annual training programs of continuing education for treasurers provided by the Treasurer of State. A Fiscal Officer is not subject to this training if the investments are limited as defined by the Revised Code and an exemption form is certified by the Treasurer of State.

Section 135.12 of the Revised Code requires that the designation period for depositories be five years.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### **Cash Management and Investing**

(continued)

In addition to the training required by Section 135.22 regarding investing, Section 507.12 of the Revised Code requires that the Fiscal Officer attend annual training programs of continuing education for township fiscal officers provided by the Auditor of State. This training encompasses a wide variety of topics and may include certain training programs as provided for in this section that are held under Section 117.44 of the Revised Code.

Article XII, Section 5a, of the Ohio Constitution requires all monies derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on public highways or to fuels used for propelling such vehicles shall be expended for the cost of construction, maintenance, and repair of public roads and bridges.

#### **Federal Requirements**

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) requires that, in order for a depositor to have a valid claim to assets of a failed financial institution, there must be a security agreement. This agreement must have been:

1. in writing;
2. executed by the financial institution and the depositor making the claim;
3. approved by the board of directors or loan committee of the institution; and
4. an official record of the financial institution continuously from the time of its execution.

#### **Methods Used by the Township**

The Township has one checking account. The Township does not have any investments.

The First Central National Bank serves as the Township's depository and receives wire transfers and deposits. All checks are written against this account. The current depository agreement for this account runs through December 2022.

The UAN software provides a reconciliation from bank to books which is currently being utilized by the Fiscal Officer. The reconciliation is printed from the software and includes an outstanding checklist. The bank reconciliation as printed from the UAN software and is provided to the Board of Trustees each month.

The Fiscal Officer submitted an investment training exemption form for 2022 with the Treasurer of State on February 15, 2022.

The Fiscal Officer has attended the annual training as required by Section 507.12 of the Revised Code.

The Township allocates interest to the Motor Vehicle License and Gasoline Tax special revenue funds as required by Article XII Section 5a, of the Ohio Constitution.

#### **Auditor of State Comments**

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### **Financial Reporting**

##### **Description of an Effective Method of Financial Reporting**

At least monthly, the Fiscal Officer should provide the Board of Trustees with a report that identifies year to date receipts, disbursements, outstanding encumbrances, and available fund balances for each fund of the Township. In addition, information concerning the estimated and actual receipts, appropriations, and disbursements plus encumbrances should be presented for the Board of Trustees' review. On an annual basis, the Fiscal Officer should prepare and publish financial statements that include required notes to the financial statements. In addition to the published financial statements, the Fiscal Officer should prepare additional required work sheets to be retained for their audit that include budgetary, cash, interfund, debt, and demographic information.

##### **Statutory Requirements**

Section 117.38 of the Revised Code requires that the annual financial report be filed with the Auditor of State within sixty days after the close of the year for reports prepared on a basis of accounting other than generally accepted accounting principles (GAAP). At the time the report is filed, a notice should be published in the local newspaper that the report is completed and available at the office of the Fiscal Officer.

##### **Administrative Code Requirements**

Ohio Administrative Code Section 117-2-03 requires that local public offices file their annual financial report electronically with the Auditor of State through the annual financial data reporting system (HINKLE system) via an entity-specific link, unless the entity has been approved by the Auditor of State to submit via a different method. A copy of the report is to be retained by the Fiscal Officer of the public office. Local public offices that use the Uniform Accounting Network may file their annual financial reports in accordance with the guidelines established by the Uniform Accounting Network.

**Financial Reporting Requirements** - On February 2, 2005, the American Institute of Certified Public Accounts (AICPA) issued an interpretation of one of its auditing standards (i.e., AU Section 623 Special Reports) that affects those governments that prepare financial statements using the cash or modified cash basis of accounting. According to the interpretation, the cash basis financial statements presentation must "look like" a generally accepted accounting principles (GAAP) presentation (i.e., GASB Statement No. 34); otherwise, the Auditor of State or contracted independent public accounting firm is required to issue an adverse opinion. For entities that are not legally required to prepare their financial statements in accordance with GAAP and elect not to present "look alike" statements (such entities in Ohio include libraries, townships, villages, and special districts), the Auditor of State will render a second opinion at the same time it issues its adverse opinion. Therefore, local governments receive two opinions as part of their audit report if their financial statements do not look like GAAP statements (i.e., GASB Statement No. 34).

## Concord Township - Champaign County

### Report on Accounting Methods

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#### **Financial Reporting**

(continued)

#### **Methods Used by the Township**

The Township is using the Uniform Accounting Network (UAN) for financial recording and reporting.

On a monthly basis, the Fiscal Officer provides the following monthly reports to the Board of Trustees.

- Fund Status Report
- Cash Summary by Fund Report
- Revenue Status Report
- Appropriations Status Report
- Payment Listing Report
- Wage Base Summary Report
- Bank Reconciliation Report

The annual financial report for the year ended December 31, 2021, was filed with the Auditor of State as required. A notice of availability was published.

#### **Auditor of State Comments**

None

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Recording Official Proceedings

##### Description of an Effective Method of Recording Official Proceedings

The Board of Trustees minutes should reflect full and accurate information to permit the public's understanding and appreciation of the rationale supporting Board of Trustee decisions. A resolution should be limited to one subject, which should be clearly expressed in its title. In the adoption or passage of a resolution, the yeas and nays should be entered into the minutes and the resolution should be signed by the presiding officer and the Fiscal Officer. All minutes and resolutions should be maintained as a permanent record.

##### Statutory Requirements

Section 121.22 of the Revised Code requires the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussion in executive sessions authorized under division (G) or (J) of this section. Further, the Ohio Supreme Court has held that the minutes must be "full and accurate," which means that they must contain sufficient facts and information to permit the public to understand and appreciate the rationale behind the relevant decision. The public not only has a right to know a government body's final decision on a matter, but also the means by which those decisions were reached.

Section 149.42 of the Revised Code creates in each township, a records commission composed of the chairperson of the Board of Trustees and the Fiscal Officer of the Township. The commission shall meet at least once every twelve months and upon call of the chairman. The function of the commission shall be to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by township offices. The commission may dispose of records pursuant to the procedure outlined in Section 149.381 of the Revised Code. The commission, at any time, may review any schedule it has previously approved and, for good cause shown, may revise that schedule under the procedure outlined in that section.

Section 507.04 of the Revised Code requires that the Fiscal Officer keep an accurate record of the proceedings of the Board of Trustees at all of its meetings and of all its accounts and transactions, including the acceptance of the bonds of Township officers.

##### Methods Used by the Township

Board of Trustees meetings are held the second Monday of every month. The Fiscal Officer takes notes of the meeting and prepares the minutes from the notes. The minutes consist of a recap of the items discussed at the Board of Trustees meeting. The minutes are signed by all three Trustees and the Fiscal Officer.

##### Auditor of State Comments

- The Township has not established rules for the retention and disposal of records as required by Section 149.42 of the Revised Code.

## Concord Township - Champaign County

### Report on Accounting Methods

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#### Conclusion

The methods as described by the Township and included in this report are based on our inquiries and discussions with Township personnel and the related procedures documented from the Township's resolutions, administrative rules, and the Revised Code. These methods, in some cases, vary from the actual methods used in performing the daily activities.

It is our opinion that the current methods of accounting and financial reporting of Concord Township are not completely in compliance with Chapter 117 of the Revised Code and the requirements of the Auditor of State as disclosed throughout this report.

# OHIO AUDITOR OF STATE KEITH FABER



**CONCORD TOWNSHIP  
REPORT ON ACCOUNTING METHODS**

**CHAMPAIGN 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 3/31/2022**

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](http://www.ohioauditor.gov)