

# **GREENFIELD TOWNSHIP**

**FAIRFIELD COUNTY, OHIO**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED  
DECEMBER 31, 2021 & 2020**



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Board of Trustees  
Greenfield Township  
4663 Carroll-Cemetery Road NW  
Carroll, Ohio 43112

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures of Greenfield Township, Fairfield County*, prepared by Julian & Grube, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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

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

Keith Faber  
Auditor of State  
Columbus, Ohio

June 16, 2022

**This page intentionally left blank.**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Greenfield Township  
Fairfield County  
4663 Carroll-Cemetery Road NW  
Carroll, Ohio 43112

We have performed the procedures enumerated below on the Greenfield's (the Township) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash and Investments**

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each opinion unit recorded in the Cash Summary by Fund Report to the December 31, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2020 balances in the Cash Summary by Fund Report. We found no exceptions.
3. We agreed the 2021 and 2020 Bank Reconciliation UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Cash Fund Summary Reports and the financial statements filed by the Township in the Hinkle System. The amounts agreed.
4. We confirmed certain December 31, 2021 bank account balances for the Township through the Ohio Pooled Collateral System and the remaining bank account balance with the Township's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found no exceptions.
6. We traced interbank account transfers occurring in December of 2021 and 2020 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2021 and December 31, 2020 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code § 135.13, 135.14 or 135.144. We found no exceptions
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

#### **Property Taxes and Intergovernmental Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the County Auditor Invoice List Report for 2021 and a total of five from 2020:
  - a. We compared the amount from the above named reports to the amount recorded in the Receipt Export Reports. The amounts agreed.
  - b. We inspected the Receipt Export Reports to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found one receipt in 2020, related to the Township's 1<sup>st</sup> Half Manufactured Homes Tax Settlement was recorded as \$659 in the Road Improvement Fund and \$197 in the Road & Bridge Fund. These amounts should have been recorded as \$659 in the Road & Bridge Fund and \$197 in the Road Improvement Fund. The Township has corrected the fund balances related to this item in their accounting system.
  - c. We inspected the Receipt Export Reports to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Export Reports to determine whether it included two real estate tax receipts for 2021 and 2020. The Receipt Export Reports included the proper number of tax receipts for each year. We found no exceptions.

#### **Other Receipts - Emergency Medical Service Receipts**

1. We selected five individual receipts from the April, June and October monthly cash receipts recorded in the Receipt Export Report from the year ended December 31, 2021 and five from April, June and October from the year ended December 31, 2020 and:
  - a. Agreed the individual receipts from the monthly cash receipts from the supporting documents of the receipt to the credit on the bank statement.
  - b. Agreed the receipt amount to the amount credited on the Change Healthcare Deposit Log, the service organization that performs the emergency medical billings, but does not collect the receipts for the Township. We found no exceptions.
  - c. Inspected the Receipt Export Reports to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - d. Inspected the Receipt Export Reports to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior audit documentation, we observed the following bonds were outstanding as of December 31, 2019. These amounts agreed to the Townships January 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
2012 Fire Station General Obligation Refunding Bonds	\$1,060,000
Accretion Bonds	\$98,598

2. We inquired of management, and inspected the Receipt Export Reports and Payment Export Reports for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3 for 2020. For 2021, the summary we used in procedure 3 did not include activity related to the Townships 2021 General Obligation Bonds issued for the purpose of refunding the 2012 Fire Station General Obligation Refunding Bonds.
3. We obtained a summary of bonds debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules to Fire House Bond Levy fund payments reported in the Payment Export Reports. We also compared the date the debt service payments were due to the date the Township made the payments. We found no exceptions in 2020. In 2021, the Township did not record or include activity related to the Townships 2021 General Obligation Bonds issuance and subsequent repayment/refunding of the 2012 Fire Station General Obligation Refunding Bonds.
4. We agreed the amount of debt proceeds received for 2021 from the debt documents to amounts recorded in the Fire House Bond Levy fund per the Receipt Export Report. The amounts did not agree. The Township did not record the activity related to the Townships 2021 General Obligation Bonds issuance, and subsequent repayment/refunding, of the 2012 Fire Station General Obligation Refunding Bonds.
5. For new debt issued during 2021, we inspected the debt legislation, which stated the Township must use the proceeds for the repayment/refunding of the 2012 Fire Station General Obligation Refunding Bonds. We inspected the Payment Export Report and observed the Township did not record the activity related to the Townships 2021 General Obligation Bonds issuance, and subsequent repayment/refunding, of the 2012 Fire Station General Obligation Refunding Bonds.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Payroll Register Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report to supporting documentation (timecard, legislatively rate or salary).
    - i. We inspected the employees' personnel files and/or minute record for the Retirement system, Federal, and State income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.  
 For 2021, the Township was unable to provide any withholding authorizations for one employee. For 2020, the Township was unable to provide a Retirement system authorization form for two employees. Both these employees were hired prior to the current Fiscal Officer's term. For 2020, one hourly rate was unable to be confirmed in the Trustee minutes.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files and/or minute record. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2021. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	December 29, 2021	December 22, 2021	\$5,717	\$5,717
State income taxes	January 18, 2022	December 22, 2021	\$785	\$785
Baltimore Local income tax	January 18, 2022	December 22, 2021	\$29	\$29
Carroll Local income tax	January 18, 2022	December 22, 2021	\$51	\$51
Columbus Local income tax	January 18, 2022	December 22, 2021	\$80	\$80
Lancaster Local income tax	January 18, 2022	December 22, 2021	\$123	\$123
Lithopolis Local income tax	January 18, 2022	December 22, 2021	\$6	\$6
Pataskala Local income tax	January 18, 2022	December 22, 2021	\$4	\$4
Upper Arlington Local income tax	January 18, 2022	December 22, 2021	\$28	\$28
Amanda-Clearcreek Local School District income tax	January 18, 2022	December 22, 2021	\$6	\$6
Berne Union Local School District income tax	January 18, 2022	December 22, 2021	\$45	\$45
Bloom-Carroll Local School District income tax	January 18, 2022	December 22, 2021	\$131	\$131
Lancaster City School District income tax	January 18, 2022	December 22, 2021	\$112	\$112
Liberty-Union-Thurston Local School District income tax	January 18, 2022	December 22, 2021	\$92	\$92
Southwest Licking Local School District income tax	January 18, 2022	December 22, 2021	\$14	\$14
OPERS retirement	January 31, 2022	January 28, 2022	\$4,395	\$4,395
OP&F retirement	January 31, 2022	January 31, 2022	\$11,611	\$11,611

We found no exceptions.

3. For the pay periods ended October 31, 2021 and August 31, 2020, we
- Recomputed the allocation of the Fiscal Officer's and Boards' salary amounts to the General, Gasoline Tax and Fire Operations Fund per the Payroll Register Reports.
  - Traced the Fiscal Officer's and Boards' pay for time or services performed to supporting certifications the Revised Code requires.

We found no exceptions.

4. We compared total gross pay for the fiscal officer and each board member for 2021 and 2020 to the compensation permitted by Ohio Revised Code §§ 507.09 and 505.24, respectively. We found no exceptions.
5. We inquired of management and inspected the Payment Export Reports for the years ended December 31, 2021 and 2020 to determine if township employees and/or trustees were reimbursed for out-of-pocket insurance premiums. No such reimbursements occurred.
6. We inspected the Payment Export Reports and meeting minutes to determine the Township properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found in 2021 and 2020 the Township, with the assistance of their contracted payroll servicing company, improperly credited paid leave costs against the tax obligations of the Township, which the Township was not eligible to take. The Township, with the assistance of their contracted payroll servicing company, improperly credited paid leave costs against the tax obligations of the Township of \$1,160 and \$7,377 for 2021 and 2020, respectively. In November 2021, the Township was notified by the Internal Revenue Service that they were not eligible for this credit, and were required to repay the credits taken plus penalties and interest of \$20 and \$531 for 2021 and 2020, respectively. The interest and penalties will be credited back to the Township via two waived payroll processing fees in 2022.



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

1. We selected 10 disbursements from the Payment Export Reports for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Export Reports and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General, Motor Vehicle License Tax and Fire House Bond Levy fund as recorded in the Appropriation Status Reports. Expenditures did not exceed appropriations.
2. We inspected the Cash Summary by Fund Reports for the Baugher Cemetery, Carroll Cemetery, Greenfield Cemetery, and Miesse Cemetery funds (Permanent funds). The Township dissolved the Baugher Cemetery, Carroll Cemetery, Greenfield Cemetery, and Miesse Cemetery funds (Permanent funds) transferred \$2,080, \$19,976, \$2,859, and \$3,570 respectively, to the Cemetery Fund (Special Revenue fund). We inspected the Board Resolution approving the removal of these funds and the subsequent transfer and the documentation of court approval for the proper release of these funds. We found no exceptions.
3. We inspected the 5 largest interfund transfers from 2021 and 2020 Transfers Export Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. In 2020, the Township transferred (1) \$160,000 from the Fire Operations Fund (2191) to the Fire Capital Projects Fund (4904), (2) \$120,000 from the Fire Capital Improvement Fund (4902) to the Fire Operations Fund (2191) and closed the Fire Capital Improvement Fund (4902), and (3) \$54,812 from the Road and Bridge Fund (2031) to the Road Capital Improvement Fund (4903). In 2021, the Township transferred (4) \$40,000 from the Fire Operations Fund (2191) to the Fire Capital Projects Fund (4904) and (5) \$40,000 from the Road and Bridge Fund (2031) to the Road Capital Improvement Fund (4903). Ohio Rev. Code § 5705.16 does not permit these transfers without approval of the Tax Commissioner. The Township did not obtain this approval. However, these transfers follow Ohio Rev. Code § 5705.13.
4. We inspected the Cash Summary by Fund Report for the years ended December 31, 2021 and 2020 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.

2. We selected five public records requests from the engagement period and inspected each request to determine the following:

- a. For five of the five public records requests selected, the Township did not respond to the request in accordance with their adopted policy. See the table below.

<b>Date Request Received</b>	<b>Date Request Fulfilled</b>	<b>Policy Response Time (in Business days)</b>	<b>Actual Response Time (in Business days)</b>
03/18/2020	06/04/2020	“prompt” and “reasonable”	75
11/30/2021	12/29/2021	“prompt” and “reasonable”	28
08/13/2021	10/11/2021	“prompt” and “reasonable”	58
09/01/2021	10/11/2021	“prompt” and “reasonable”	41
07/14/2021	08/06/2021	“prompt” and “reasonable”	15

- b. The Township did not have any denied public records requests during the engagement period.
- c. Township was redacting records and making the redactions visible, however they did not provide an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1).
3. We inquired whether the Township had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Township’s policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Township’s poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Township management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
- Prepared – a file is created following the date of the meeting
  - Filed – placed with similar documents in an organized manner
  - Maintained - retained, at a minimum, for the engagement period
  - Open to public inspection – available for public viewing or request.
- We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

#### **HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance**

1. We inquired of management and those charged with governance and documented how the Township decided to spend their CRF allocations and how the Township documented their compliance with the CARES Act three-prong test. We then selected five non-payroll transactions and determined the Township:
  - a. Spent the CRF money (including additional distributions or redistributions) in accordance with use of funds requirements and
  - b. Maintained appropriate supporting documentation.We found no exceptions.
2. We recalculated the unencumbered balance the local government should have paid back to the county treasurer and determined the unencumbered balance of money was not returned to the county treasurer by November 20, 2020.

#### **Contract Compliance**

1. We inspected the Minutes/Payment Export Reports and identified the Township had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract over \$50,000 for 2020 and
  - a. We inspected the contract and other bids for the contracted expenditure and determined:
    - i. The Township accepted the lowest bid and met the requirements of Ohio Rev. Code §505.264.
    - ii. No bid splitting occurred
    - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
    - iv. No apparent interest in the contract by a public official occurred.We found no exceptions.

#### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.
2. We inquired of the fiscal officer and inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. Fiscal Officer obtained the required training.

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

We are required to be independent of the Township and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
May 11, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**GREENFIELD TOWNSHIP**

**FAIRFIELD 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 6/28/2022**

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)