



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

## BASIC AUDIT REPORT

Guyan Township  
Gallia County  
1109 Rebel Drive  
Crown City, Ohio 45623

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Guyan Township, Gallia County, Ohio (the Township), for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. Ohio Rev. Code § 121.22(F) requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The Township did not adopt a reasonable method whereby any person may determine the time and place of regularly scheduled meetings and the time, place, and purpose of all special meetings during 2021 or 2020. Policies and procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken null and void and the Township being subject to significant penalties for breach of the Sunshine Law.

2. Ohio Rev. Code § 145.47 requires each employer to report and pay amounts withheld from all employees for contributions to the Ohio Public Employees Retirement System (OPERS) within thirty days of the end of the reporting period in which amounts were remitted.

The Fiscal Officer did not timely remit payments to OPERS thirty days after month end for December 31, 2021. The Payment was remitted on February 22, 2022. Failure to timely remit pension contributions could result in penalties and interest being assessed against the Township.

**Current Year Observations (Continued)**

The Fiscal Officer should remit the employee withholdings and employer share to the OPERS in the time frame prescribed by law.

3. Ohio Rev. Code § 5747.07 requires an employing government to remit taxes which it withheld pursuant to Ohio Rev. Code § 5705.06 (including the state payroll tax) to the appropriate authority. It also requires the employing government to report compensation paid and taxes withheld to the tax commissioner and to each of its own employees by January 31 of each year. The Fiscal Officer did withhold the required state payroll taxes for 2021; however, withholdings were not paid until April 11, 2022. Failure to file, pay, and/or report the withholdings could result in liabilities, penalties, and interest levied against the Township.

The Fiscal Officer should remit payment in accordance with applicable law and/or file the required reports when completing the last payroll of the year to avoid interest and penalties.

4. Pursuant to HB No. 481, 133rd G.A., Section 27(F)(1), as amended by HB No. 614, 133rd G.A., not later than December 31, 2021, the fiscal officer of each subdivision shall pay the unencumbered balance of money in the subdivision's local coronavirus relief fund to the county treasurer.

The \$975.36 unencumbered balance of money was not returned to the County Treasurer by December 31, 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 26, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**GUYAN TOWNSHIP**

**GALLIA 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 5/10/2022**

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)