

Sutton Township  
Meigs County  
Regular Audit  
For the Years Ended December 31, 2021 and 2020



Millhuff-Stang, CPA, Inc.  
8841 Ohio River Road / Wheelersburg, Ohio 45694 / Phone: 740.876.8548  
45 West Second Street, Suite D / Chillicothe, Ohio 45601 / Phone: 740.851.4978  
Fax: 888.876.8549  
[natalie@millhuffstangcpa.com](mailto:natalie@millhuffstangcpa.com) / [roush@millhuffstangcpa.com](mailto:roush@millhuffstangcpa.com)  
[www.millhuffstangcpa.com](http://www.millhuffstangcpa.com)



OHIO AUDITOR OF STATE  
KEITH FABER



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

Board of Trustees  
Sutton Township  
28180 Apple Grove Dorcas Road  
Racine, Ohio 45771

We have reviewed the *Independent Auditor's Report* of Sutton Township, Meigs County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Sutton 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

December 15, 2022

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**Sutton Township**  
**Meigs County**  
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*For the Years Ended December 31, 2021 and 2020*

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**Independent Auditor's Report**

Board of Trustees  
Sutton Township  
Meigs County  
28180 Apple Grove Dorcas Road  
Racine, Ohio 45771

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the accompanying financial statements of Sutton Township, Meigs County, (the Township) which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2021, and 2020, or the changes in financial position thereof for the years then ended.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis of Matter***

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.

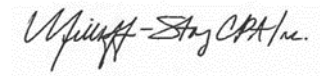


- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2022, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Millhuff-Stang, CPA, Inc.  
Wheelersburg, Ohio

November 14, 2022

**Sutton Township**  
**Meigs County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2021*

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	General	Special Revenue	
<b>Cash Receipts:</b>			
Property and Other Local Taxes	\$ 53,451	\$ 93,744	\$ 147,195
Intergovernmental	26,216	239,727	265,943
Earnings on Investments	34	28	62
Miscellaneous	3,565	1,800	5,365
	<hr/>		
Total Cash Receipts	83,266	335,299	418,565
<b>Cash Disbursements:</b>			
Current:			
General Government	39,018	7,394	46,412
Public Safety	4,896	49,216	54,112
Public Works	46,622	170,437	217,059
Health	-	39,393	39,393
Human Services	-	2,177	2,177
Capital Outlay	-	15,214	15,214
Debt Service:			
Redemption of Principal	-	8,870	8,870
Interest and Other Fiscal Charges	-	612	612
	<hr/>		
Total Cash Disbursements	90,536	293,313	383,849
	<hr/>		
Total Cash Receipts Over (Under) Cash Disbursements	(7,270)	41,986	34,716
<b>Other Financing Sources:</b>			
Other Debt Proceeds	-	15,214	15,214
Sale of Fixed Asset	-	4,748	4,748
	<hr/>		
Total Other Financing Sources	-	19,962	19,962
	<hr/>		
Special Items	-	1,157	1,157
	<hr/>		
Net Change in Fund Balance	(7,270)	63,105	55,835
	<hr/>		
Fund Cash Balances, January 1	8,474	67,773	76,247
	<hr/>		
Fund Cash Balances, December 31	\$ 1,204	\$ 130,878	\$ 132,082
	<hr/> <hr/>		

The notes to the financial statements are an integral part of this statement.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 - Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Sutton Township, Meigs County, Ohio (the Township), as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance and fire protection services. The Township contracts with the Village of Syracuse, the Village of Racine, and the Village of Bashan to provide fire protection services.

***Jointly Governed Organization and Public Entity Risk Pool***

The Township participates in a jointly governed organization and a public entity risk pool. Notes 9 and 11 to the financial statements provide additional information for these entities. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 - Summary of Significant Accounting Policies**

***Basis of Presentation***

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

*General Fund* The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Special Revenue Funds* These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

*Gasoline Tax Fund* This fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

*Road and Bridge Fund* This fund accounts for and reports that portion of property tax money for constructing, maintaining, and repairing Township roads and bridges.

*Fire Levy Fund* This fund receives property tax money for fire protection services for the Township. These monies are sent to the participating fire departments in accordance with the contracts.

*American Rescue Funds* American Rescue Funds receive allocations from Federal and State Governments with specific guidance on expenses.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

*Appropriations* Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

*Estimated Resources* Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

*Encumbrances* The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled and reappropriated in the subsequent year.

A summary of 2021 budgetary activity appears in Note 4.

***Deposits***

The Township accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

***Capital Assets***

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

*Nonspendable* The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

*Restricted* Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

*Committed* Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

*Assigned* Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

*Unassigned* Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 13.

**Note 3 - Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriations in the Cemetery and Coronavirus Relief Fund at December 31, 2021. Additionally, contrary to Ohio law, the Township failed to properly certify the availability of funds for all expenditures tested.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 4 - Budgetary Activity**

Budgetary activity for the years ending December 31, 2021 as follows:

Fund Type	<u>2021 Budgeted vs. Actual Receipts</u>		
	Budgeted Receipts	Actual Receipts	Variance
General	\$89,216	\$83,266	\$(5,950)
Special Revenue	<u>344,834</u>	<u>356,418</u>	<u>11,584</u>
Total	<u>\$434,050</u>	<u>\$439,684</u>	<u>\$5,634</u>

Fund Type	<u>2021 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$92,913	\$90,536	\$2,377
Special Revenue	<u>294,926</u>	<u>293,313</u>	<u>1,613</u>
Total	<u>\$387,839</u>	<u>\$383,849</u>	<u>\$3,990</u>

**Note 5 - Deposits**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits as of December, 31 2021 was as follows:

	<u>2021</u>
Demand Deposits	\$132,082

Deposits are insured by the Federal Depository Insurance Corporation.

**Note 6 - Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits, and/or homestead and rollback deductions. The financial statement includes these credit and/or deduction amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Most employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent, of their gross salaries and the Township contributed an amount equaling 14 percent, of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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***Social Security***

The Township's Fiscal Officer contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participant's gross salary. The Township has paid all contributions required through December 31, 2021.

**Note 8 - Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in Traditional Pension Plan and Combined Plan was 2 percent during the calendar year 2021.

**Note 9 - Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2021</u>
Cash and Investments	\$34,880,559
Actuarial Liabilities	<u>10,601,444</u>

During 2021 the Township made no payments for claims in excess of the policy limits. No changes were made to coverages in 2021.

The township made the following payments to OTARMA in 2021:

2021 Contributions to OTARMA
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\$7,292

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 10 - Debt**

During 2021 the Township entered into a loan for the purchase of a 2009 International Truck. This loan was rolled into the previously outstanding loans for a 1982 Ford Tractor and 1985 Case Model MW 24L.

Debt outstanding as of December 31, 2021 was as follows:

	Principal	Interest	Balance
Farmers Bank Loan	\$18,527	\$1,082	\$19,609

**Amortization**

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

Year Ending December 31:	Farmers Bank Loan
2022	\$5,769
2023	5,769
2024	5,769
2025	2,302
Total	<u>\$19,609</u>

**Note 11 - Jointly Governed Organization**

The Syracuse-Racine Regional Sewer District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of a three member Board of Trustees whose membership is composed of one appointment from each of the participating political subdivisions; Sutton Township, Township of Syracuse, and Village of Racine. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District.

To obtain financial information, write to the Syracuse-Racine Regional Sewer District at P.O. Box 201, Racine, Ohio 45771.

**Note 12 – Contingent Liabilities**

The Township is not currently a defendant in any lawsuits.

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 13 – Fund Balances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end, the Township had no outstanding encumbrances.

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would including the outstanding encumbrances, when present. In the general fund, outstanding encumbrances are considered assigned when present.



**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 14 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2021, the Township received American Rescue Funds. None was sub-granted to other governments or organizations, returned to the grantor agency, or spent on behalf of other governments. Additionally, the Township did not receive any funds as on behalf of grants from other governments.

**Note 15 – Special Items**

Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. The Township had special items related to the sale of scrap metal.

**Sutton Township**  
**Meigs County**  
*Combined Statement of Cash Receipts, Cash Disbursements and*  
*Changes in Fund Cash Balances*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2020*

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Permanent	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$ 54,233	\$ 94,722	\$ -	\$ 148,955
Charges for Services	-	4,931	-	4,931
Intergovernmental	26,120	235,695	-	261,815
Earnings on Investments	259	31	-	290
Miscellaneous	7,278	600	-	7,878
<b>Total Cash Receipts</b>	<b>87,890</b>	<b>335,979</b>	<b>-</b>	<b>423,869</b>
<b>Cash Disbursements:</b>				
<b>Current:</b>				
General Government	58,963	76,646	-	135,609
Public Safety	3,892	49,316	-	53,208
Public Works	44,240	187,840	-	232,080
Health	-	23,906	-	23,906
Human Services	-	4,845	-	4,845
Capital Outlay	-	17,559	-	17,559
<b>Debt Service:</b>				
Redemption of Principal	-	1,894	-	1,894
Interest and Other Fiscal Charges	-	348	-	348
<b>Total Cash Disbursements</b>	<b>107,095</b>	<b>362,354</b>	<b>-</b>	<b>469,449</b>
<b>Total Cash Receipts Over (Under) Cash Disbursements</b>	<b>(19,205)</b>	<b>(26,375)</b>	<b>-</b>	<b>(45,580)</b>
<b>Other Financing Sources:</b>				
Transfers In	200	6,349	-	6,549
Transfers Out	-	(2,166)	(4,383)	(6,549)
Other Debt Proceeds	4,358	9,730	-	14,088
Sale of Fixed Asset	2,000	-	-	2,000
<b>Total Other Financing Sources</b>	<b>6,558</b>	<b>13,913</b>	<b>(4,383)</b>	<b>16,088</b>
<b>Special Items</b>	<b>-</b>	<b>3,634</b>	<b>-</b>	<b>3,634</b>
<b>Net Change in Fund Balance</b>	<b>(12,647)</b>	<b>(8,828)</b>	<b>(4,383)</b>	<b>(25,858)</b>
<b>Fund Cash Balances, January 1</b>	<b>21,121</b>	<b>76,601</b>	<b>4,383</b>	<b>102,105</b>
<b>Fund Cash Balances, December 31</b>	<b>\$ 8,474</b>	<b>\$ 67,773</b>	<b>\$ -</b>	<b>\$ 76,247</b>

The notes to the financial statements are an integral part of this statement.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

---

**Note 1 - Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Sutton Township, Meigs County, Ohio (the Township), as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance and fire protection services. The Township contracts with the Village of Syracuse, the Village of Racine, and the Village of Bashan to provide fire protection services.

***Jointly Governed Organization and Public Entity Risk Pool***

The Township participates in a jointly governed organization and a public entity risk pool. Notes 9 and 11 to the financial statements provide additional information for these entities. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 - Summary of Significant Accounting Policies**

***Basis of Presentation***

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

*General Fund* The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Special Revenue Funds* These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

*Gasoline Tax Fund* This fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

*Road and Bridge Fund* This fund accounts for and reports that portion of property tax money for constructing, maintaining, and repairing Township roads and bridges.

*Fire Levy Fund* This fund receives property tax money for fire protection services for the Township. These monies are sent to the participating fire departments in accordance with the contracts.

*Coronavirus Relief Fund* Coronavirus Relief Fund receives allocations from Federal and State Governments with specific guidance on expenses.

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

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

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

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

*Appropriations* Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

*Estimated Resources* Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

*Encumbrances* The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled and reappropriated in the subsequent year.

A summary of 2020 budgetary activity appears in Note 4.

***Deposits***

The Township accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

***Capital Assets***

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

*Nonspendable* The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

*Restricted* Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

*Committed* Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

*Assigned* Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

*Unassigned* Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 13.

**Note 3 - Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriations in the Gas, Coronavirus Relief, and Permanent Funds at December 31, 2020. Further appropriations exceeded estimated resources in the Fire Fund at December 31, 2020. Additionally, contrary to Ohio law, the Township failed to properly certify the availability of funds for all expenditures tested.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 4 - Budgetary Activity**

Budgetary activity for the years ending December 31, 2020 as follows:

Fund Type	<u>2020 Budgeted vs. Actual Receipts</u>		
	Budgeted Receipts	Actual Receipts	Variance
General	\$90,815	\$94,448	\$3,633
Special Revenue	<u>341,910</u>	<u>355,692</u>	<u>13,782</u>
Total	<u>\$432,725</u>	<u>\$450,140</u>	<u>\$17,415</u>

Fund Type	<u>2020 Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	Appropriation Authority	Budgetary Expenditures	Variance
General	\$109,978	\$107,095	\$2,883
Special Revenue	325,487	370,349	(44,862)
Permanent	<u>0</u>	<u>4,383</u>	<u>(4,383)</u>
Total	<u>\$435,465</u>	<u>\$481,827</u>	<u>\$(46,362)</u>

**Note 5 - Deposits**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits as of December, 31 2020 was as follows:

	<u>2020</u>
Demand Deposits	\$76,247

Deposits are insured by the Federal Depository Insurance Corporation.

**Note 6 - Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits, and/or homestead and rollback deductions. The financial statement includes these credit and/or deduction amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Most employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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

***Social Security***

The Township's Fiscal Officer contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participant's gross salary. The Township has paid all contributions required through December 31, 2020.

**Note 8 - Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in Traditional Pension Plan and Combined Plan was 2 percent during the calendar year 2020.

**Note 9 - Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2020</u>
Cash and Investments	\$36,348,066
Actuarial Liabilities	<u>10,894,146</u>

During 2020 the Township made no payments for claims in excess of the policy limits. No changes were made to coverages in 2020.

The township made the following payments to OTARMA in 2020:

2020 Contributions to OTARMA
<hr/>
\$6,631

**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 10 - Debt**

During 2020 the Township entered into a loan for the purchase of 1982 Ford Tractor and 1985 Case Model MW 24L.

Debt outstanding as of December 31, 2020 was as follows:

	Principal	Interest	Balance
Farmers Bank Loan	\$12,193	\$751	\$12,944

**Amortization**

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

Year Ending December 31:	Farmers Bank Loan
2021	\$3,612
2022	3,612
2023	3,612
2024	2,108
Total	<u>\$12,944</u>

**Note 11 - Jointly Governed Organization**

The Syracuse-Racine Regional Sewer District is a regional sewer district organized under Chapter 6119 of the Ohio Revised Code. The District operates under the direction of a three member Board of Trustees whose membership is composed of one appointment from each of the participating political subdivisions; Sutton Township, Township of Syracuse, and Village of Racine. The membership elects a President, Vice-President, and a Secretary-Treasurer, who are responsible for fiscal control of the financial resources of the District.

To obtain financial information, write to the Syracuse-Racine Regional Sewer District at P.O. Box 201, Racine, Ohio 45771.

**Note 12 – Contingent Liabilities**

The Township is not currently a defendant in any lawsuits.

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 13 – Fund Balances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end, the Township had outstanding encumbrances in the Coronavirus Relief Fund in the amount of \$5,829.



**Sutton Township**  
*Meigs County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would including the outstanding encumbrances, when present. In the general fund, outstanding encumbrances are considered assigned when present.

**Note 14 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. In addition, the impact on the Township’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Township received CARES Act funding. None was sub-granted to other governments or organizations, returned to the grantor agency, or spent on behalf of other governments. Additionally, the Township did not receive any funds as on behalf of grants from other governments.

**Note 15 – Special Items**

Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. The Township had special items related to the sale of scrap metal.

**Note 16 – Change in Accounting Principles**

For 2020, the Township has made changes to their cash basis reporting model. These changes include removing the fund balance classification from the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances. The effect of this change had no effect on the Township’s beginning cash balances.

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

Board of Trustees  
Sutton Township  
Meigs County  
28180 Apple Grove Dorcas Road  
Racine, Ohio 45771

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Sutton Township, Meigs County (the Township) as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated November 14, 2022, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 and 2021-002 that we consider to be material weaknesses.

Sutton Township  
Meigs County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an  
Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Page 2

### **Report on Compliance and Other Matters**

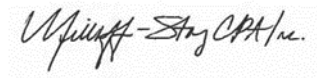
As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2021-003, 2021-004 and 2021-005.

### **Township's Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Township's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Millhuff-Stang, CPA, Inc.  
Wheelersburg, Ohio

November 14, 2022

**Sutton Township**  
**Meigs County**  
*Schedule of Findings and Responses*  
*For the Years Ended December 31, 2021 and 2020*

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

**Finding Number 2021-001**

**Material Weakness – Financial Reporting**

A monitoring system by the Township should be in place to prevent or detect misstatements for the accurate presentation of the Township’s financial statements. During 2021 and 2020, the Township erroneously posted receipts and disbursements to the incorrect accounts and, in certain instances did not post items. These items required reclassifications and adjustments to properly present the activity of the Township for both years. Additionally, the notes to the financial statements were not properly prepared and required modifications. These errors were corrected in the accompanying financial statements.

We recommend the Township implement additional control procedures related to financial reporting that enable management to identify, prevent, detect, and correct potential misstatements in the financial statements and related note disclosures.

**Township Response:**

The Fiscal Officer will attempt to correct this in the future.

**Finding Number 2021-002**

**Material Weakness – Budgetary Information Within Accounting System**

Accurate budgetary information within the Township’s accounting system is pertinent to ensure that the Township has accurate and complete information for decision-making processes. Instances were identified in both years of the audit period where budgetary allocations recorded within UAN were not in agreement with the Board-approved documents. The Township should review budgeting and accounting processes and implement the appropriate steps to ensure that budgeted information within the accounting system is in agreement with formal approved documents.

**Township Response:**

The Fiscal Officer will attempt to correct this in the future.

**Finding Number 2021-003**

**Noncompliance Citation – Ohio Revised Code Section 5705.41(B)**

Ohio Revised Code Section 5705.41(B) states that no subdivision or taxing unit is to expend money unless it has been appropriated.

The Township had expenditures in excess of appropriations in the Gas, Coronavirus Relief, and Permanent Funds at December 31, 2020 and in the Gas and Coronavirus Relief Funds at December 31, 2021. The Township should monitor financial activity to ensure their expenditures do not exceed the amounts appropriated.

**Township Response:**

The Fiscal Officer will monitor and attempt to correct in the future.

**Sutton Township**  
**Meigs County**  
*Schedule of Findings and Responses*  
*For the Years Ended December 31, 2021 and 2020*

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**Finding Number 2021-004**

**Noncompliance Citation – Ohio Revised Code Section 5705.41(D)(1)**

Ohio Revised Code Section 5705.41(D)(1) states, in part, that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrants shall be issued in payment of any amount due thereon.

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

1. “Then and Now” Certificate – If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from receipt of the “then and now” certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

2. Blanket Certificate – Fiscal officers may prepare “blanket” certificates for a certain sum of money not exceeding an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account and cannot extend beyond the end of the fiscal year. The blanket certificate may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation. Blanket certificates cannot be issued unless there has been an amount approved by the legislative authority for the blanket.

3. Super Blanket Certificate – The Township may also make expenditures and contracts for any amount from a specific line item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

For one hundred percent (100%) of the sample of transactions tested, the Township failed to properly encumber funds prior to ordering the expenditure of money.

Unless the exceptions noted above are used, prior encumbrance is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, the Fiscal Officer should certify that the funds are or will be available prior to obligation by the Township. When prior certification is not possible, “then and now” certification should be used.

**Sutton Township**  
**Meigs County**  
*Schedule of Findings and Responses*  
*For the Years Ended December 31, 2021 and 2020*

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**Finding Number 2021-004 (Continued)**

**Noncompliance Citation – Ohio Revised Code Section 5705.41(D)(1) (Continued)**

We recommend the Township implement budgetary monitoring procedures to ensure that funds are properly and timely encumbered prior to commitment. When prior certification is not possible, “then and now” certification should be used, when applicable, in accordance with state law.

**Township Response:**

Purchase orders are now being made when expenses are incurred rather than when paid.

**Finding Number 2021-005**

**Noncompliance Citation – Ohio Revised Code Section 5705.39**

Ohio Revised Code Section 5705.39 states that total appropriations from each fund shall not exceed the total estimated resources.

The Township had appropriations in excess of estimated resources in the Fire Fund at December 31, 2020. The Township should implement the appropriate procedures, such as periodic comparisons of estimated resources to appropriations, to ensure that appropriations are limited to estimated resources so that improper spending does not occur.

**Township Response:**

The Fiscal Officer will review in the future for accuracy.

**Sutton Township**  
**Meigs County**  
*Schedule of Prior Audit Findings*  
*For the Years Ended December 31, 2021 and 2020*

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i><b>Explain</b></i>
Finding 2019-001	Material Weakness – Financial Reporting	No	Reissued as Finding 2021-001
Finding 2019-002	Material Weakness – Budgetary Information Within Accounting System	No	Reissued as Finding 2021-002
Finding 2019-003	Noncompliance Citation – Ohio Revised Code Section 5705.41(B)	No	Reissued as Finding 2021-003
Finding 2019-004	Noncompliance Citation – Ohio Revised Code Section 5705.41(D)	No	Reissued as Finding 2021-004
Finding 2019-005	Noncompliance Citation – Ohio Revised Code Section 5705.39	No	Reissued as Finding 2021-005

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# OHIO AUDITOR OF STATE KEITH FABER



**SUTTON TOWNSHIP**

**MEIGS 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 12/27/2022**

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)