



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

Bloomfield Township
Logan County
4540 County Road 35 North
DeGraff, Ohio 43318

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bloomfield Township, Logan County, (the Township) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2022 and 2021.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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. We noted the Township did not advertise bids for a contract for the maintenance and repair of roads that exceeded forty-five thousand dollars. **Ohio Rev. Code § 5575.01(A)** requires in the maintenance and repair of roads, the board of township trustees may proceed either by contract or force account. When the board proceeds by contract, the contract shall, if the amount involved exceeds forty-five thousand dollars, be let by the board to the lowest responsible bidder after advertisement for bids once, not later than two weeks, prior to the date fixed for the letting of the contract, in a newspaper of general circulation within the township. The Township should implement policies and procedures to verify it complies with competitive bidding requirements. Failure to do so could result in entering contracts that are not the lowest price available.
2. We noted the Township reimbursed General Fund expenditures with American Rescue Plan Act (ARP) funds by issuing a check from the American Rescue Plan Fund to the Township and posting the subsequent receipt to the General Fund Miscellaneous Revenue account. As a result, the Township overstated General Fund receipts and expenditures by \$44,697. The Township should have reported a reduction of expenditures for the reimbursement to the General Fund to properly report receipts and expenditures. The Township should review and implement requirements noted in Auditor of State Bulletin 2021-004 to properly record ARP funding.

Current Status of Matters Reported in our Prior Engagement

3. Our prior audit for the years ended December 31, 2020 and 2019 reported the Township incorrectly posted the Logan County Engineer Sales Tax credit of \$11,800 during 2020. The on-behalf revenue and expenditures were posted to the Gasoline Tax Fund rather than the appropriate capital projects fund resulting in a net impact of \$0 to the accounting records. In our current audit, for the years ended December 31, 2022 and 2021, we noted the Township posted the Logan County Engineer Sales Tax credit and Ohio Public Works Commission credit to the appropriate capital projects funds during 2022.



Keith Faber
Auditor of State
Columbus, Ohio

May 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



BLOOMFIELD TOWNSHIP

LOGAN 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 6/8/2023

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