



OHIO AUDITOR OF STATE
KEITH FABER



**DECATUR TOWNSHIP
LAWRENCE COUNTY
DECEMBER 31, 2023 - 2020**

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OHIO AUDITOR OF STATE KEITH FABER



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REPORT ON THE FINANCIAL STATEMENTS, INTERNAL CONTROL, AND COMPLIANCE

Decatur Township
Lawrence County
16976 State Route 93
Pedro, OH 45659

To the Board of Township Trustees:

We have selectively tested certain accounts, financial records, reports and other documentation of the Decatur Township, Lawrence County, (the Township), as of and for the years ended December 31, 2023-2020. These procedures were designed to satisfy the audit requirements of Ohio Rev. Code § 117.11, and Ohio Admin. Code 117-4-02. Our engagement was not designed as a basis to opine on the accompanying financial statements, internal control over financial reporting, or compliance. We therefore express no opinions on these matters.

Internal Control Over Financial Reporting

Certain of the aforementioned tests relate to internal control over financial reporting. The results of those tests may allow us to identify internal control deficiencies. An internal control deficiency exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements, whether caused by error or fraud.

Our internal control tests were not designed to identify all internal control deficiencies that might exist. Therefore, unidentified weaknesses may exist. However, we consider findings 2023-017 through 2023-024 reported in the Schedule of Findings to be internal control deficiencies management and those charged with governance should address.

Compliance and Other Matters

We also tested compliance with certain provisions of laws, regulations, contracts, and grant agreements, applicable to the Township, noncompliance with which could directly and materially affect the determination of financial statement amounts. The results of our tests disclosed instances of noncompliance we believe could directly and materially affect the determination of financial statement amounts that we reported in the Schedule of Findings as item 2023-001 through 2023-017.

Township's Response to Findings

The Township's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio
October 8, 2024

Decatur Township
Lawrence County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$12,179	\$7,255	\$19,434
Intergovernmental	17,474	160,261	177,735
Earnings on Investments	24		24
Miscellaneous	58	223	281
<i>Total Cash Receipts</i>	<u>29,735</u>	<u>167,739</u>	<u>197,474</u>
Cash Disbursements			
Current:			
General Government	24,293		24,293
Public Safety		13,668	13,668
Public Works		267,729	267,729
Health		7,705	7,705
Capital Outlay		59,780	59,780
<i>Total Cash Disbursements</i>	<u>24,293</u>	<u>348,882</u>	<u>373,175</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,442</u>	<u>(181,143)</u>	<u>(175,701)</u>
Other Financing Receipts (Disbursements)			
Loans Issued	0	59,780	59,780
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>59,780</u>	<u>59,780</u>
<i>Net Change in Fund Cash Balances</i>	5,442	(121,363)	(115,921)
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>(2,949)</u>	<u>294,372</u>	<u>291,423</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,493</u></u>	<u><u>\$173,009</u></u>	<u><u>\$175,502</u></u>

See accompanying notes to the basic financial statements

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Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Decatur Township, Lawrence 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 and fire protection.

Public Entity Risk Pool

The Township participates in the Ohio Plan Risk Management Inc. (OPRM), a public entity risk pool. Note 8 to the financial statement provides additional information for this entity.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is 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 fund:

Gasoline Tax Fund This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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).

This statement includes 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 (C) permit.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 2023 budgetary activity appears in Note 3.

Deposits

All cash assets of the Township are maintained in an interest-bearing checking account.

Capital Assets

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

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.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2023

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 10.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2023 was as follows:

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$26,000	\$29,735	\$3,735
Special Revenue	177,009	227,519	50,510
Total	\$203,009	\$257,254	\$54,245

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$21,356	\$24,293	(\$2,937)
Special Revenue	388,076	348,882	39,194
Total	\$409,432	\$373,175	\$36,257

Note 4 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2023 was as follows:

Demand deposits	\$175,502
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The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$0 in unremitted employee payroll withholdings.

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 5 - 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.

Public utilities are also taxed on personal and real property located within the Township.

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

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township's officials and 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, 2023.

Note 7 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent.

Note 8 - Risk Management

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

Decatur Township
Lawrence County

Notes to the Financial Statements
For the Year Ended December 31, 2023

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets \$ 23,113,696
Liabilities (16,078,587)
Members' Equity \$ 7,035,109

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – 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 10 – 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.

Note 11 – 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 ended in April 2023. During 2023, the Township received COVID-19 funding. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Note 12 – Compliance

The Township had expenditures in excess of appropriations in the General Fund (\$2,937) and Fire Levy Fund (\$13,668), which is contrary to Ohio Revised Code Section 5705.41(B).

The Township inappropriately recorded revenues derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose, be paid into a special fund for such purchases into incorrect funds, which is contrary to Ohio Revised Code Section 5705.10(D).

The Township's appropriations exceeded the amount certified as available by the budget commission in the General fund by \$63,185, which is contrary to Ohio Revised Code Section 5705.39.

The Township failed to properly encumber all expenditures, which is contrary to Ohio Revised Code Section 5705.41(D)(1).

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 13 – Restatement

In 2018 and 2019 the township received FEMA grant funding that reimbursed expenses of the township. This grant funding was placed into its own fund, FEMA Grant. The original reimbursements were paid from the township Gas Tax Fund. In 2023, these funds were reimbursed to the Gas Tax fund.

In prior years, outstanding checks were compounded. In 2023 these checks prior to 2022 were voided, this increased fund balances in several funds. These changes in fund balances as of December 31, 2022 are as follows:

	General	Special Revenue	Totals (Memorandum Only)
<i>Fund Cash Balances, January 1, 2023</i>	\$ (11,771)	\$ 283,139	\$ 271,368
Restricted for:			
Road and Bridge Maintenance and Improvements	0	73,403	73,403
Federal Grant Expenditures	0	(62,170)	(62,170)
Unassigned	8,822	0	8,822
<i>Fund Cash Balances, January 1, 2023</i>	(2,949)	294,372	291,423

Note 14 – Debt

Debt outstanding at December 31, 2023, was as follows:

	Principal	Interest Rate
Mini-Excavator Loan	\$60,080	6%
Total	\$60,080	

In 2023, the Township issued general obligation contract with KS StateBank to finance the purchase of a new mini-excavator for Township road maintenance.

Amortization

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

Year Ending December 31:	General Obligation Bonds
2024	\$14,092
2025	\$14,092
2026	\$14,092
2027	\$14,092
2028	\$14,092
Total	\$70,460

Decatur Township
Lawrence County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$15,269	\$8,714	\$23,983
Intergovernmental	21,420	227,531	248,951
Earnings on Investments	25		25
Miscellaneous	4,700	1,760	6,460
<i>Total Cash Receipts</i>	<u>41,414</u>	<u>238,005</u>	<u>279,419</u>
Cash Disbursements			
Current:			
General Government	15,855	13,674	29,529
Public Safety		4,949	4,949
Public Works		119,729	119,729
Health		15,714	15,714
<i>Total Cash Disbursements</i>	<u>15,855</u>	<u>154,066</u>	<u>169,921</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>25,559</u>	<u>83,939</u>	<u>109,498</u>
<i>Fund Cash Balances, January 1</i>	<u>(37,330)</u>	<u>199,200</u>	<u>161,870</u>
<i>Fund Cash Balances, December 31</i>	<u>(\$11,771)</u>	<u>\$283,139</u>	<u>\$271,368</u>

See accompanying notes to the basic financial statements

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Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Decatur Township, Lawrence 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 and fire protection.

Public Entity Risk Pool

The Township participates in Ohio Plan Risk Management Inc. (OPRM), a public entity risk pool. Note 8 to the financial statement provides additional information for this entity.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

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

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Gasoline Tax Fund This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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).

This statement includes 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 (C) permit.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 2022 budgetary activity appears in Note 3.

Deposits

All cash assets of the Township are maintained in an interest-bearing checking account.

Capital Assets

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

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.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

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 10.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2022 was as follows:

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,000	\$41,414	\$16,414
Special Revenue	155,000	238,005	83,005
Total	\$180,000	\$279,419	\$99,419

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$29,848	\$15,855	\$13,993
Special Revenue	287,287	154,066	133,221
Total	\$317,135	\$169,921	\$147,214

Note 4 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2022 was as follows:

Demand deposits \$271,368

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Township is holding \$0 in unremitted employee payroll withholdings.

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 5 - 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.

Public utilities are also taxed on personal and real property located within the Township.

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

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township's officials and 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, 2022.

Note 7 - Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include 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 the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022. OP&F contributes 0.5 percent to fund these benefits.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 8 - Risk Management

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets \$ 21,662,291
Liabilities (18,158,351)
Members' Equity \$ 3,503,940

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – 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 10 – 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.

Note 11 – 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 2022, 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 funding, either federal or state, cannot be estimated.

The 2022 activity includes, \$15,714 which was returned to the granting agency. This amount is reflected as health expenditures in the Special Revenue Fund Type on the accompanying financial statements.

Note 12 – Going Concern

At December 31, 2022, the Township's general fund had a deficit fund cash balance of \$11,771. The Township officials are taking steps to adopt budgets to ameliorate the low balance and stabilize the general fund.

Note 13 – Compliance

The Township had expenditures in excess of appropriations in the Fire Levy Fund (\$4,949), which is contrary to Ohio Revised Code Section 5705.41(B).

The Township had negative fund balances in the General fund, which is contrary to Ohio Revised Code Section 5705.10(I).

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Township inappropriately recorded revenues derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose, be paid into a special fund for such purchases into incorrect funds, which is contrary to Ohio Revised Code Section 5705.10(D).

The Township's appropriations exceeded the amount certified as available by the budget commission in the General fund by \$96,980, which is contrary to Ohio Revised Code Section 5705.39.

The Township failed to properly encumber all expenditures, which is contrary to Ohio Revised Code Section 5705.41(D)(1).

Decatur Township
Lawrence County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2021

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$3,752	\$2,152	\$5,904
Intergovernmental	19,517	181,501	201,018
Earnings on Investments	20		20
Miscellaneous	120	5,930	6,050
<i>Total Cash Receipts</i>	<u>23,409</u>	<u>189,583</u>	<u>212,992</u>
Cash Disbursements			
Current:			
General Government	23,073		23,073
Public Safety		4,000	4,000
Public Works		123,859	123,859
Health		1,566	1,566
<i>Total Cash Disbursements</i>	<u>23,073</u>	<u>129,425</u>	<u>152,498</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>336</u>	<u>60,158</u>	<u>60,494</u>
<i>Fund Cash Balances, January 1</i>	<u>(37,666)</u>	<u>139,042</u>	<u>101,376</u>
<i>Fund Cash Balances, December 31</i>	<u><u>(\$37,330)</u></u>	<u><u>\$199,200</u></u>	<u><u>\$161,870</u></u>

See accompanying notes to the basic financial statements

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Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of Decatur Township, Lawrence 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 and fire protection.

Public Entity Risk Pool

The Township participates in the Ohio Plan Risk Management Inc. (OPRM), a public entity risk pool. Note 8 to the financial statement provides additional information for this entity.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is 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 fund:

Gasoline Tax Fund This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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).

This statement includes 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 (C) permit.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 3.

Deposits

All cash assets of the Township are maintained in an interest-bearing checking account.

Capital Assets

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

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.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 10.

Note 3 - Budgetary Activity

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

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$22,000	\$23,409	1,409
Special Revenue	154,500	189,583	35,083
Total	\$176,500	\$212,992	36,492

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,411	\$23,073	3,338
Special Revenue	262,774	129,425	133,349
Total	\$289,185	\$152,498	136,687

Note 4 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2021 was as follows:

Demand deposits \$161,870

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the Township is holding \$0 in unremitted employee payroll withholdings.

Deposits are insured by the Federal Depository Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 5 - 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.

Public utilities are also taxed on personal and real property located within the Township.

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

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township's officials and 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.

Note 7 - 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 0 percent during the calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 8 - Risk Management

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2010 (through October 31, 2017), the corridor for losses paid is between 60% and 70% of casualty premiums earned in the first \$250,000. Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and remain unchanged effective November 1, 2021 and November 1, 2020. OPRM had 769 members as of December 31, 2021.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2021.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Assets \$ 21,777,439
Liabilities (15,037,383)
Members' Equity \$ 6,740,056

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – 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 10 – 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.

Note 11 – 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.

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 12 – Going Concern

At December 31, 2021, the Township's general fund had a deficit fund cash balance of \$37,330. The Township officials are taking steps to adopt budgets to ameliorate the low balance and stabilize the general fund.

Note 13 – Compliance

The Township had expenditures in excess of appropriations in the Fire Levy Fund (\$4,000), which is contrary to Ohio Revised Code Section 5705.41(B).

The Township had negative fund balances in the General fund, which is contrary to Ohio Revised Code Section 5705.10(I).

The Township inappropriately recorded revenues derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose, be paid into a special fund for such purchases into incorrect funds, which is contrary to Ohio Revised Code Section 5705.10(D).

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Township's appropriations exceeded the amount certified as available by the budget commission in the General fund by \$46,330 and the Gasoline Fund by \$13,300, which is contrary to Ohio Revised Code Section 5705.39.

The Township failed to properly encumber all expenditures, which is contrary to Ohio Revised Code Section 5705.41(D)(1).

Decatur Township
Lawrence County, Ohio
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$9,775	\$5,472	\$15,247
Intergovernmental	15,867	180,821	196,688
Earnings on Investments	84		84
Miscellaneous	215	1,694	1,909
<i>Total Cash Receipts</i>	<u>25,941</u>	<u>187,987</u>	<u>213,928</u>
Cash Disbursements			
Current:			
General Government	26,269		26,269
Public Safety		14,600	14,600
Public Works		120,477	120,477
Health		26,345	26,345
<i>Total Cash Disbursements</i>	<u>26,269</u>	<u>161,422</u>	<u>187,691</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(328)</u>	<u>26,565</u>	<u>26,237</u>
<i>Fund Cash Balances, January 1</i>	<u>(37,338)</u>	<u>112,477</u>	<u>75,139</u>
<i>Fund Cash Balances, December 31</i>	<u><u>(\$37,666)</u></u>	<u><u>\$139,042</u></u>	<u><u>\$101,376</u></u>

See accompanying notes to the basic financial statements

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Decatur Township
Lawrence 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 Decatur Township, Lawrence 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 and fire protection.

Public Entity Risk Pool

The Township participates in the Ohio Plan Risk Management Inc. (OPRM), a public entity risk pool. Note 8 to the financial statement provides additional information for this entity.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is 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 fund:

Gasoline Tax Fund This fund receives gasoline tax money to pay for constructing, maintaining, and repairing Township roads.

Basis of Accounting

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Township 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).

This statement includes 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 (C) permit.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 3.

Deposits

All cash assets of the Township are maintained in an interest-bearing checking account.

Capital Assets

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

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.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 10.

Note 3 - Budgetary Activity

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

Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,000	\$25,941	941
Special Revenue	177,658	187,987	10,329
Total	\$202,658	\$213,928	11,270

Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$23,700	\$26,269	(2,569)
Special Revenue	244,634	161,422	83,212
Total	\$268,334	\$187,691	80,643

Note 4 - Deposits

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2020 was as follows:

Demand deposits	\$101,376
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The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the Township is holding \$0 in unremitted employee payroll withholdings.

Deposits are insured by the Federal Depository Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 - 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

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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.

Public utilities are also taxed on personal and real property located within the Township.

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

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Township's officials and 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, 2020.

Note 7 - 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 0 percent during the calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2020.

Note 8 - Risk Management

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020.

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2020

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020.

Assets \$ 18,826,974
Liabilities (13,530,267)
Members' Equity \$ 5,296,707

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – 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 10 – 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.

Note 11 – 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 12 – Going Concern

At December 31, 2020, the Township's General Fund had a deficit fund cash balance of \$37,666. The Township officials are taking steps to adopt budgets to ameliorate the low balance and stabilize the General Fund.

Note 13 – Compliance

The Township had expenditures in excess of appropriations in the General Fund (\$2,569) and Fire Levy Fund (\$14,600), which is contrary to Ohio Revised Code Section 5705.41(B).

The Township had negative fund balances in the General fund, which is contrary to Ohio Revised Code Section 5705.10(I).

Decatur Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2020

The Township inappropriately recorded revenues derived from a source other than general property tax and which the law prescribes shall be used for a particular purpose, be paid into a special fund for such purchases into incorrect funds, which is contrary to Ohio Revised Code Section 5705.10(D).

The Township's appropriations exceeded the amount certified as available by the budget commission in the General fund by \$10,108, which is contrary to Ohio Revised Code Section 5705.39.

The Township failed to properly encumber all expenditures, which is contrary to Ohio Revised Code Section 5705.41(D)(1).

Note 14 – Change in Accounting Principle

For 2020, the Township has made changes to their cash basis reporting model. These changes include removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) - All Governmental Fund Types.

The effect of this change had no effect on the beginning cash balances.

DECATUR TOWNSHIP
LAWRENCE COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2023, 2022, 2021 AND 2020

<i>Finding Number</i>	2023-001
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Noncompliance

Ohio Rev. Code § 9.22 states that no political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision except for law enforcement purposes is a violation of § 2913.21 of the Ohio Revised Code.

The Township utilized a debit card to make many purchases during the audit period.

Use of a debit card could result in unauthorized purchases or withdrawal of cash from the Township's bank account.

The Township should cease utilizing debit cards.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-002
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Noncompliance

Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

All of the Township's elected officials did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training. If the elected officials choose to rely on the designee for their attendance, then they should ensure that the designee indicates all elected officials they are attending training for to ensure that proper proof of completion of training is obtained.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-003
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Noncompliance

Ohio Rev. Code § 117.103(B)(1) states that a public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office. Each new employee shall confirm receipt of this information within thirty days after beginning employment. Since May 4, 2012, Ohio Rev. Code § 117.103(B)(2), has also required each public office to make all its employees aware of the fraud-reporting system. Ohio Rev. Code § 117.103(B)(3) provides that a public office satisfies these notification requirements by providing information about the fraud-reporting system and means of reporting fraud in the employee handbook or manual. Employees must sign and verify receipt of the handbook or manual.

The Township neither made its current employees aware of the new fraud reporting system nor made new employees confirm receipt of this information. Failure to notify employees of the fraud reporting system could lead to instances of unreported fraud.

In order to prevent unreported instances of fraud, the Township should communicate the fraud reporting system to its current employees and implement a process for informing new employees.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-004
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Noncompliance

Ohio Rev. Code § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Township's December 31, 2022 annual financial report due by March 1, 2023 was not filed with the Auditor of State until February 26, 2024.

The Township's December 31, 2021 annual financial report due by March 1, 2022 was not filed with the Auditor of State until February 19, 2024.

The Township's December 31, 2020 annual financial report due by March 1, 2021 was not filed with the Auditor of State until February 19, 2024.

**FINDING NUMBER 2023-004
(Continued)**

Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Township.

The Township should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Township is unable to meet the deadline, the Township should file an extension request through the Auditor of State.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-005
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Noncompliance

Ohio Rev. Code § 121.22(C) requires that all meetings of any public body be open to the public. The minutes of regular and special meetings are to be promptly prepared, filed, and maintained and be open to the public for inspection. Executive session may be held at a regular or special meeting, but must be entered into and returned from during the public meeting. To enter into executive session requires a roll call vote while ending an executive session only requires a notation in the minutes that the body has returned to open session. But both instances must occur during the public portion of the meeting. Matters that can be discussed during executive session are specifically limited by Ohio Rev. Code § 121.22(G); actions and decisions must occur during the open meetings. The minutes need to only reflect the general subject matter of discussions in executive sessions.

Public bodies have a duty to “maintain a full and accurate record of their proceedings.” *White v. Clinton Cty. Bd. of Commrs.*, 76 Ohio St.3d 416, 667 N.E.2d 1223 (1996), qtd. in *State ex rel. Ames v. Portage Cty. Board of Commrs.*, 165 Ohio St.3d 292, 2021-Ohio-2374, ¶ 57.

Deficiencies were noted as following regarding the minute record:

- There was at least one instance during each of the 2023, 2022, 2021 and 2020 years where resolutions were approved but not recorded in the minute record. This could result in noncompliance.
- In 2023, the months of May, June, August, September and October; in the year 2022, the months of April, July, August, October, November and December; and in year 2020, the months of June, July and September - there were no minute records available. We were unable to verify if a meeting was held.

Without proper documentation of meetings, there is no way to document actions taken during the meetings and record them for official use.

Policies and Procedures should be established and implemented to verify that all Board meetings are held and documented in accordance with the Ohio Sunshine Laws.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-006
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Noncompliance

Ohio Rev. Code § 135.22(B) states that to enhance the background and working knowledge of treasurers in investments, cash management, and ethics, and in any other subject area that the treasurer of state determines is reasonably related to the duties of a treasurer, the treasurer of state shall provide annual continuing education programs for treasurers. A treasurer annually shall complete the continuing education programs described, unless the treasurer annually provides a notice of exemption.

The Township Fiscal Officer did not attend the required annual continuing education programs or provide a notice of exemption described in division (E) of this section.

In order to maintain and/or enhance working knowledge and prevent future occurrences of noncompliance, the Township Fiscal Officer shall attend the annual training or complete an annual exemption and submit to the Auditor of State's office.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-007
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Noncompliance

Ohio Rev. Code § 149.43(B)(2), states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, that when a records commission has approved any schedule of records retention, the records commission shall send that schedule to the Ohio History Connection for its review. Once reviewed by the Ohio History Connection, the schedules are then forwarded to the Ohio Auditor of State's office, General Services Department for final approval.

The Township did not have a Records Retention Schedule. The Board of Township Trustees has not established such a schedule. This could result in the Township being non-compliant with Public Records Laws and could result in the improper disposal of records.

The Board of Township Trustees should adopt a records retention schedule which is in compliance with Ohio Revised Code requirements and be made readily available to the public.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-008
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Noncompliance

Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. “Commercial” is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Township has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The Township shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Township’s branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Pursuant to Ohio Rev. Code § 109.43(E)(2), the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

Officials’ Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-009
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Noncompliance

Ohio Rev. Code § 507.03 states, in part, the Township Fiscal Officer, before entering upon the discharge of official duties, shall give a bond, payable to the Board of Township Trustees, with sureties approved by the Board, in the sum determined by the Board but not less than the sum provided in this section.

The minimum sum of the Township Fiscal Officer's bond shall be sixty thousand dollars in a township with a budget of more than one hundred thousand dollars but not more than two-hundred fifty thousand dollars and eighty-five thousand dollars in a township with a budget of more than two hundred fifty thousand dollars but not more than five hundred thousand dollars.

The Township Fiscal Officer's bond for the period April 1, 2020 through April 1, 2024 was sixty thousand dollars which is less than the sum required by Ohio Rev. Code Section 507.03 when the budget was increased to above two-hundred and fifty thousand dollars for the years 2023, 2022, 2021 and 2020.

The Township Fiscal Officer had obtained a bond based on a budget bracket below the current year budget. This resulted in the Township Fiscal Officer not being bonded at the proper amount.

The Township Trustees and Township Fiscal Officer should review Ohio Rev. Code bonding requirements and obtain a bond in the proper amount for the Township Fiscal Officer.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-010
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Noncompliance

Ohio Rev. Code § 507.12(B) and (C), state that a newly elected or appointed Fiscal Officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of training shall be completed within the Fiscal Officer's first term of office. Twelve hours of training shall be completed for each subsequent term. The Auditor of State developed an on-line training database. The database includes a list of approved training, which is maintained by the Auditor of State's training department. Fiscal Officers must register and create a personal user name and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal Officers are required to self-report their hours, otherwise they will not receive credit for the training.

**FINDING NUMBER 2023-010
 (Continued)**

The Township Fiscal Officer did not complete the required hours of continuing education during 2023, 2022, 2021 and 2020 to meet Fiscal Integrity Act requirements. During this time period, no training of any type was attended by the Township Fiscal Officer. Also, the Township Fiscal Officer also did not enroll in the Auditor of State database for tracking purposes for new term that began in 2020.

The Township's Fiscal Officer should obtain required continuing education as prescribed by the Ohio Rev. Code and report that training through the Fiscal Integrity Act portal.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-011
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Noncompliance

Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

The Township inappropriately recorded the following:

- \$468 of the Road & Bridge Fund and \$267 of the Fire Fund Intergovernmental Receipts were posted in the General Fund in 2020.
- \$51 of the Road & Bridge Fund and \$48 of the Fire Fund Tax Receipts were posted in the General Fund in 2021.
- \$466 of the Road & Bridge Fund and \$267 of the Fire Fund Intergovernmental Receipts were posted in the General Fund in 2021.
- \$703 of the General Fund Intergovernmental Receipts were posted in the Motor Vehicle License Fund in 2021.
- \$614 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund in 2021.
- \$146 of the American Rescue Plan Act Fund Intergovernmental Receipts were posted in the General Fund in 2022.
- \$36,757 of the American Rescue Plan Act Intergovernmental Receipts were posted in the Permissive Motor Vehicle License Fund in 2022.
- \$513 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund in 2022.

FINDING NUMBER 2023-011
(Continued)

- \$75 of the Road & Bridge Fund and \$68 of the Fire Fund Tax Receipts were posted in the General Fund in 2022.
- \$465 of the Road & Bridge Fund and \$266 of the Fire Fund Intergovernmental Receipts were posted in the General Fund in 2022.
- \$1,526 of the General Fund Intergovernmental Receipts were posted in the Motor Vehicle License Fund in 2022.
- \$1,234 of the General Fund Intergovernmental Receipts were posted in the Gasoline Tax Fund in 2022.
- \$1,124 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the Gasoline Tax Fund in 2022.
- \$579 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund in 2022.
- \$185 of the Gasoline Tax Fund Miscellaneous Receipts were posted in the General Fund in 2022.
- \$191, \$363, and \$191 of the Motor Vehicle License Fund, Gasoline Tax Fund, and the Road & Bridge Fund, respectively, Miscellaneous Receipts were posted in the General Fund in 2022.
- \$903 of the General Fund Miscellaneous Receipts were posted in the Gasoline Tax Fund in 2022.
- \$517 of the Road & Bridge Fund and \$241 of the Fire Fund Intergovernmental Receipts were posted in the General Fund in 2023.
- \$17 of the Road & Bridge Fund and \$11 of the Fire Fund Tax Receipts were posted in the General Fund in 2023.

Audit adjustments are reflected in the financial statements and in the accounting records correcting these misstatements. (Also see Finding Number 2023-022)

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-012
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Noncompliance

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established. Therefore, a negative fund cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund carrying the deficit balance.

The General Fund had a deficit fund balance of (\$11,771), (\$37,330) and (\$37,666) at December 31, 2022, 2021 and 2020, respectively.

Negative fund balances could result in the use of restricted receipts for unallowable purposes. A procedure and control, such as the Board's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance.

Advances or transfers should be made for these funds or appropriations modified to prevent a negative cash balance. The Township should refer to Ohio Compliance Supplement (OCS) Chapter 1 and/or Auditor of State Bulletin 97-003 for information regarding the accounting treatment and approval process for advances.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-013
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Noncompliance

Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

The Township's appropriations exceeded the amount certified as available by the budget commission as follows:

In 2020, the General Fund by \$10,108.

In 2021, the General Fund by \$46,330 and the Gasoline Tax Fund by \$13,300.

In 2022, the General Fund by \$96,980

In 2023, the General Fund by \$63,185.

FINDING NUMBER 2023-013
(Continued)

Failure to limit appropriations to the amount certified by the budget commission due to deficiencies in the Township's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The Township should draft, approve, and implement procedures to compare appropriations to estimated resources and, if adequate resources are available for additional appropriations, the Township should submit an amended certificate of estimated resources to the budget commission for certification. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board of Township Trustees to reduce the appropriations.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-014
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Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township had expenditures in excess of appropriations as follows:

As of December 31, 2023

Fund	Appropriations	Expenditures	Variance
General	\$21,356	\$24,293	(\$2,937)
Fire Fund	\$0	\$13,668	(\$13,668)

As of December 31, 2022

Fund	Appropriations	Expenditures	Variance
Fire Fund	\$0	\$4,949	(\$4,949)

As of December 31, 2021

Fund	Appropriations	Expenditures	Variance
Fire Fund	\$0	\$4,000	(\$4,000)

**FINDING NUMBER 2023-014
 (Continued)**

As of December 31, 2020

Fund	Appropriations	Expenditures	Variance
General	\$23,700	\$26,269	(\$2,569)
Fire	\$0	\$14,600	(\$14,600)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Township Trustees should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Township Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-015
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Noncompliance

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required meet the obligation or, the case of continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made 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 warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that treasurer'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 Ohio Rev. Code §§ 5705.41(D)(1) and 5705.41(D)(3), respectively.

"Then and Now" certificate – If the chief fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of Trustees can authorize the drawing of a warrant for the payment of the amount due. The Board of Trustees has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

FINDING NUMBER 2023-015
(Continued)

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions or taxing units 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.

Blanket Certificate – The auditor or fiscal officer may prepare “blanket” certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates 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.

Super Blanket Certificate – The Board of Trustees 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, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Due to deficiencies in internal controls processes related to issuing purchase orders, in 2023, 2022, 2021, and 2020 all of the transactions tested at year-end were not certified by the Township Fiscal Officer at the time the commitment was incurred, and there was no evidence the Township followed the aforementioned exceptions. The Township Fiscal Officer was processing purchase orders the same date as when she issued checks throughout the entire audit period. As such, expenditures were not being properly encumbered.

Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances. Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure 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 Township Fiscal Officer should certify 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.

Officials’ Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-016
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Noncompliance

26 CFR § 1.6041-1 requires a payor to file Form 1099-NEC to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business, as well as, payments of \$600 or more to attorneys for legal services.

The Township did not prepare a 1099-NEC form for 11, 10, 13 and 13 eligible independent contractors whose compensation exceeded the \$600 threshold in years 2023, 2022, 2021 and 2020, respectively.

Failure to prepare the required forms could result in fines and penalties being levied against the Township.

The Township should establish policies and procedures to verify that payments in excess of \$600 to its independent contractors are reported on the 1099-NEC form.

This matter will be referred to the Internal Revenue Service.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-017
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Noncompliance / Internal Control Deficiency

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

- Cash journal, which typically contains the following information: the amount, date, receipt number, check or electronic fund transfer number, account code, purchase order number, and any other information necessary to properly classify the transaction.
- Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund the public office uses. The amount, date, name of the payor, purpose, receipt number, and other information required for the transactions can be recorded on this ledger.
- Appropriation ledger, which may assemble and classify disbursements or expenditure/expenses into separate accounts for, at a minimum, each account listed in the appropriation resolution. The amount, fund, date, check or electronic fund transfer number, purchase order number, encumbrance amount, unencumbered balance, amount of disbursement, uncommitted balance of appropriations, and any other information required may be entered in the appropriate columns.

**FINDING NUMBER 2023-017
(Continued)**

In addition, all local public offices should maintain or provide a report similar to the following accounting records:

Payroll records including:

- W-2's, W-4's, I-9's, and other withholding records and authorizations;
- Payroll journal that records, assembles and classifies by pay period the name of employee, employee identification number, hours worked, wage rates, pay date, withholdings by type, net pay and other compensation paid to an employee (such as a termination payment), and the fund and account charged for the payments;
- Check register that includes, in numerical sequence, the check or electronic fund transfer number, payee, net amount, and the date;
- Information regarding nonmonetary benefits such as car usage, employer provided cell phones, life insurance, and health insurance; and
- Information, by employee, regarding leave balances and usage;

The Township Fiscal Officer maintained a cash journal manually but did not track budgetary data within this system. (Also see Finding Number 2023-018). Also, the Township Fiscal Officer did not maintain a Receipt Ledger or Appropriation Ledger. Lastly, the Township Fiscal Officer could not provide a copy of her W-2 for the year 2021.

Failure to maintain all required accounting records to support Township activity may raise questions as to the validity of the accounting system and also could create difficulty in monitoring the financial position of the Township.

The Township should adopt proper procedures to ensure that all budgetary data is documented within the accounting system. The Township should also keep all required accounting records. The Township should also ensure they maintain all documents issued such as W-2's and other payroll related items.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-018
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Internal Control Deficiency- Budgetary Amounts Not Recorded in Accounting System

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Township and the appropriation ledger provides the process by which the Township controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger.

**FINDING NUMBER 2023-018
(Continued)**

The original certificate and amendments establish the amounts available for expenditures for the Township and the receipts ledger provides the process by which the Township controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

The Township did not have procedures in place to post authorized budgetary measures to the accounting system. The appropriations (and/or amendments thereof) approved by the Board were not posted to the accounting system. Additionally, the approved Certificate of Estimated Resources (and/or amendments thereof) was not posted to the accounting system.

Failure to post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements and the notes to the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Township should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board. The Township should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-019
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Internal Control Deficiency- Cash Reconciliation Process

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Township Fiscal Officer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board is responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not prepared correctly or reviewed timely in each month of 2023, 2022, 2021 and 2020 and also included outstanding items that were over 90 days old.

FINDING NUMBER 2023-019
(Continued)

Failure to reconcile correctly monthly increases the possibility that the Township will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Township Fiscal Officer should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected timely. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-020
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Internal Control Deficiency – Payroll Procedures

Sound internal controls over disbursement of funds is pertinent to ensure that disbursements are accurate, complete and in compliance with applicable laws and regulations, and issued for a proper public purpose.

During testing of payroll related disbursements, the following issues were noted:

- OPERS remittances were not paid in the proper amount or timely.
- Two instances where Township employees were paid as a Township employee but had no OPERS or social security withheld from pay.
- Employees were paid for cleaning; however, the rate of pay was not approved by the Board during meetings. However, since Trustees do sign checks, we did feel they were still approving payment so, it was a valid expenditure.
- One employee was paid \$13/hour for being an operator; however, the rate of pay was not approved by the Board during meetings. However, since Trustees do sign checks, we did feel they were still approving payment so, it was a valid expenditure.

Failure to properly pay retirement benefits could result in noncompliance for the Township. Also, failure to properly document approval of pay rates could raise questions to the accuracy of pay.

The Township should adopt proper procedures to ensure that payroll approvals are properly documented. Also, the Township should ensure all employees have proper withholdings withheld and those withholdings should be remitted timely to the proper agencies in the proper amount.

The matters above related to retirement withholdings will be referred to the Ohio Public Employees Retirement System.

**FINDING NUMBER 2023-020
 (Continued)**

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-021
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Internal Control Deficiency- Maintaining Proper Support

Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are not materially misstated and that all expenditures are made for a proper public purpose and that all revenues are posted to proper funds.

The Township did not maintain underlying documentation and support for a \$245 deposit on December 9, 2022. As such, proper posting of this revenue could not be determined.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.

The Township should maintain all invoices, receipt support, and purchase orders for all financial transactions and records should be maintained in an orderly manner to support all transactions.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-022
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Internal Control Deficiency -Sound Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in internal control related to financial reporting, the Township misclassified and misposted various receipts and disbursements in the annual financial report submitted to the Auditor of State for fiscal years 2023 – 2020 as follows:

December 31, 2023 Financial Statements:

- \$517 of the Road & Bridge Fund and \$241 of the Fire Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)

FINDING NUMBER 2023-022
(Continued)

- \$17 of the Road & Bridge Fund and \$11 of the Fire Fund Tax Receipts were posted in the General Fund Miscellaneous Receipts. (See Finding Number 2023-011)
- \$59,780 of Debt Proceeds and Capital Outlay were unrecorded in the Gasoline Tax Fund.
- \$1,742 of Intergovernmental Receipts were posted as Tax Receipts in the General Fund.
- Taxes were posted at net, instead of gross. This resulted in \$373 being unrecorded in Tax Receipts and General Government Disbursements in the General Fund.

December 31, 2022 Financial Statements:

- \$146 of the American Rescue Plan Act Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$36,757 of the American Rescue Plan Act Intergovernmental Receipts were posted in the Permissive Motor Vehicle License Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$513 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$75 of the Road & Bridge Fund and \$68 of the Fire Fund Tax Receipts were posted in the General Fund Tax Receipts. (See Finding Number 2023-011)
- \$465 of the Road & Bridge Fund and \$266 of the Fire Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$1,526 of the General Fund Intergovernmental Receipts were posted in the Motor Vehicle License Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$1,234 of the General Fund Intergovernmental Receipts were posted in the Gasoline Tax Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$1,124 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the Gasoline Tax Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$579 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$185 of the Gasoline Tax Fund Miscellaneous Receipts were posted in the General Fund Miscellaneous Receipts. (See Finding Number 2023-011)
- \$191, \$363, and \$191 of the Motor Vehicle License Fund, Gasoline Tax Fund, and the Road & Bridge Fund, respectively, Miscellaneous Receipts were posted in the General Fund Miscellaneous Receipts. (See Finding Number 2023-011)

FINDING NUMBER 2023-022
(Continued)

- \$903 of the General Fund Miscellaneous Receipts were posted in the Gasoline Tax Fund Miscellaneous Receipts. (See Finding Number 2023-011)
- \$745 of Fire Fund Intergovernmental Receipts and Public Safety Disbursements were unrecorded as a result of the Township giving the volunteer fire department these payments from the State and not recording them in their accounting records.
- Taxes were posted at net, instead of gross. This resulted in \$567 being unrecorded in Tax Receipts and General Government Disbursements in the General Fund.
- \$1,323 of Intergovernmental Receipts were posted as Tax Receipts in the General Fund.

December 31, 2021 Financial Statements:

- \$51 of the Road & Bridge Fund and \$48 of the Fire Fund Tax Receipts were posted in the General Fund Tax Receipts. (See Finding Number 2023-011)
- \$466 of the Road & Bridge Fund and \$267 of the Fire Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$703 of the General Fund Intergovernmental Receipts were posted in the Motor Vehicle License Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- \$614 of the Motor Vehicle License Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- A voided check was posted as Miscellaneous Receipts instead of as a reduction of the disbursement. This resulted in Miscellaneous Receipts being overstated by \$2,233 in the General Fund. It also resulted in Public Works Disbursements being overstated by \$558, \$558, and \$558 in the Motor Vehicle License Fund, Gasoline Tax Fund, Road & Bridge Fund respectively and then \$559 of General Government Disbursements in the General Fund.
- Taxes were posted at net, instead of gross. This resulted in \$321 being unrecorded in Tax Receipts and General Government Disbursements in the General Fund.

December 31, 2020 Financial Statements:

- \$468 of the Road & Bridge Fund and \$267 of the Fire Fund Intergovernmental Receipts were posted in the General Fund Intergovernmental Receipts. (See Finding Number 2023-011)
- Taxes were posted at net, instead of gross. This resulted in \$597 being unrecorded in Tax Receipts and General Government Disbursements in the General Fund.

**FINDING NUMBER 2023-022
(Continued)**

- \$624 of General Fund Intergovernmental Receipts was posted as Miscellaneous Receipts.
- \$11,002 of Fire Fund Intergovernmental Receipts and Public Safety Disbursements were unrecorded as a result of the Township giving the volunteer fire department these payments from the State and not recording them in their accounting records.

There were also immaterial adjustments that are not listed or included in the Township's Financial Statements noted. The Township has adjusted the financial statements and accounting system, where appropriate, to correct the errors noted above. Failure to correctly classify transactions could result in errors in the financial statements presented to the Board and posted in the Hinkle system.

To ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the statements and footnotes by the Township Fiscal Officer and Board of Trustees to identify and correct errors and omissions.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-023
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Internal Control Deficiency- Fund Approval

Ohio Rev. Code §§ 5705.09(F) and 5705.10(I) imply that a resolution must be present in order for the restrictions on the use of the funds to be documented and evident.

The Township established the Cares Act Fund in 2020 and the American Rescue Plan Fund in 2021; however, the funds were not approved through resolution or ordinance.

Without the proper funds established with proper approval by the Board of Township Trustees, questions could arise to the purpose of the fund.

The Township should approve the establishment of new funds through resolution or ordinance.

Officials' Response: We will strive to correct this in the future.

<i>Finding Number</i>	2023-024
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Internal Control Deficiency – Approval of Minute Record

Minute records are the official record for all actions taken during official meetings. Due to this, accuracy of these records must be ensured thru review and approval process.

During 2023, 2022, 2021 and 2020, out of the forty-one meetings held, five of those meetings did not have signatures included on the minutes. Without controls in place, such as signature approvals, there arises an increased chance for errors to occur or questions to arise as to the validity of the minute record.

**FINDING NUMBER 2023-024
(Continued)**

The Township should have both the Township Fiscal Officer and the Township Board President sign all minutes to indicate they are the official meeting minutes.

Officials' Response: We will strive to correct this in the future.

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**DECATUR TOWNSHIP
LAWRENCE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2023 - 2020**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
Cover Letter 1	Finding for Recovery – Fiscal Officer Overpayment	Corrected	Paid in Full
Cover Letter 2	Finding for Recovery – Trustee Overpayment	Corrected	Paid in Full
Cover Letter 3	Finding for Recovery – Late Payments	Corrected	Paid in Full
2019-001	Material Weakness – Financial Reporting	Not Corrected	Reissued. Finding #2023-022
2019-002	Ohio Rev. Code § 5705.10(H) – Negative Fund Balances	Not Corrected	Reissued. Finding #2023-012
2019-003	Ohio Rev. Code § 5705.41(B) – Expenditures exceed Appropriations	Not Corrected	Reissued. Finding #2023-014
2019-004	Ohio Rev. Code § 5705.41(D)(1)- Encumbering	Not Corrected	Reissued. Finding #2023-015
2019-005	Ohio Admin. Code § 117-2-02(C)(1)- Monitoring Budget Vs Actual Data	Not Corrected	Reissued. Finding #2023-018
2019-006	Ohio Rev. Code § 5705.38(A) – Appropriation Measure	Corrected	
2019-007	Ohio Admin. Code § 117-2-02(D) – Accounting Records	Not Corrected	Reissued. Finding #2023-017
2019-008	Ohio Rev. Code § 505.24 and 507.09 – Township Trustee Compensation	Corrected	
2019-009	Material Weakness – Reconciliation Process	Not Corrected	Reissued. Finding #2023-019
2019-010	Material Weakness – Payroll Controls	Not Corrected	Reissued. Finding #2023-020
2019-011	Ohio Rev. Code § 2921.42 – Conflict of Interest	Corrected	
2019-012	Ohio Rev. Code § 143.(B)(2) – Public Records and Retention Policy	Not Corrected	Reissued. Finding #2023-007 & 2023-008
2019-013	Ohio Rev. Code § 135.22 – Investment Training	Not Corrected	Reissued. Finding #2023-006
2019-014	Ohio Rev. Code § 149.351 (A) – Supporting Documentation	Not Corrected	Reissued. Finding #2023-021

OHIO AUDITOR OF STATE KEITH FABER



DECATUR TOWNSHIP

LAWRENCE 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 10/22/2024

65 East State 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