

**JEFFERSON TOWNSHIP**  
MADISON COUNTY, OHIO

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED  
DECEMBER 31, 2023 & 2022**



OHIO AUDITOR OF STATE  
KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Board of Trustees  
Jefferson Township  
225 Cemetery Road  
West Jefferson, Ohio 43162

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Jefferson Township, Madison County, prepared by Julian & Grube, Inc., for the period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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

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

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 19, 2024**

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Jefferson Township  
Madison County  
225 Cemetery Road  
West Jefferson, Ohio 43162

We have performed the procedures enumerated below on Jefferson Township's (the Township) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2021 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2022 balances in the Cash Summary by Fund Report. We found no exceptions.
3. We agreed the 2023 and 2022 Bank Reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2023 and 2022 to the total fund cash balances reported in the Cash Summary by Fund Report and the financial statements filed by the Township in the Hinkle System. The amounts agreed.
4. We confirmed 2 of the Township's December 31, 2023 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We observed the Township's remaining year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation where we noted one EMS related bank account with a balance of \$217 was not included.

5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found no exceptions.
6. We traced interbank account transfers occurring in December of 2023 and 2022 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

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

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the County Audit Trail by Vendor Report for 2023 and a total of 5 from 2022:
  - a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger Report. The amounts agreed.
  - b. We inspected the Revenue Ledger Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Revenue Ledger Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Ledger Report to determine whether it included 2 real estate tax receipts for 2023 and 2022. The Revenue Ledger Report included the proper number of tax receipts for each year. We found no exceptions.

#### **Emergency Medical Service Receipts**

1. We selected 5 individual receipts from the February, March and October monthly cash receipts recorded in the Revenue Ledger Report from the year ended December 31, 2023 and 5 from February, March and October from the year ended December 31, 2022 and:
  - a. Agreed the individual receipts from the monthly cash receipts from the supporting documents of the receipt to the credit on the bank statement.
  - b. Agreed the receipt amount to the amount credited on the Change Healthcare's Deposit Logs, the service organization that performs the emergency medical/fire billings but does not collect the receipts for the Township. We found no exceptions.
  - c. Inspected the Revenue Ledger Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - d. Inspected the Revenue Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Other Receipts**

1. We selected 10 other receipts from the year ended December 31, 2022 and:
  - a. Agreed the receipt amount recorded in the Revenue Ledger Report to supporting documentation. The amounts agreed.
  - b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Inspected the Revenue Ledger Report to determine the receipt was posted to the proper funds and was recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2021.
2. We inquired of management and inspected the Revenue Ledger Reports and Appropriation Ledger Reports for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. There were no new debt issuances, nor any debt payment activity during 2023 or 2022.

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 from the Payroll Register Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files or as required by statute. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees from 2023 and 3 employees and Board of Trustees from 2022 and:
  - a. We inspected the employees'/Board of Trustees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Payroll Register ReportWe found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2023. We observed the following:

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Jefferson Township  
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<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 28, 2023	\$7,451	\$7,451
State income taxes	January 15, 2024	December 28, 2023	\$1,880	\$1,880
OPERS retirement	January 30, 2024	January 30, 2024	\$4,601	\$4,601
OP&F retirement	January 31, 2024	January 31, 2024	\$64,410	\$64,410
City of Columbus Local Income Tax	January 15, 2024	December 28, 2023	\$74	\$74
City of Delaware Local Income Tax	January 15, 2024	December 28, 2023	\$2	\$2
City of Hillard Local Income Tax	January 15, 2024	December 28, 2023	\$29	\$29
City of Dublin Income Tax	January 15, 2024	December 28, 2023	\$14	\$14
City of Springfield Local Income Tax	January 15, 2024	December 28, 2023	\$67	\$67
City of London Local Income Tax	January 15, 2024	December 28, 2023	\$72	\$72
Village of West Jefferson Local Income Tax	January 15, 2024	December 28, 2023	\$721	\$721
Fairbanks Local School District Income Tax	January 15, 2024	December 28, 2023	\$11	\$11
Jefferson Local School District Income Tax	January 15, 2024	December 28, 2023	\$248	\$248
London City School District Income Tax	January 15, 2024	December 28, 2023	\$39	\$39
Madison Plains Local School District Income Tax	January 15, 2024	December 28, 2023	\$70	\$70
Mechanicsburg Exempted Village School District Income Tax	January 15, 2024	December 28, 2023	\$41	\$41
Pickerington Local School District Income Tax	January 15, 2024	December 28, 2023	\$8	\$8
Teays Valley Local School District Income Tax	January 15, 2024	December 28, 2023	\$48	\$48
Centerburg Local School District Income Tax	January 15, 2024	December 28, 2023	\$5	\$5
Buckeye Valley Local School District Income Tax	January 15, 2024	December 28, 2023	\$11	\$11
Northeastern Local School District Income Tax	January 15, 2024	December 28, 2023	\$7	\$7

We found no exceptions.

4. For the pay periods ended May 21, 2023 and August 14, 2022, we
  - a. Recomputed the allocation of the Fiscal Officer’s and Boards’ salary amounts and employer shares withholdings to the General, Road and Bridge, Cemetery, and Fire Funds per the Payroll Journal Report.
  - b. Traced the Fiscal Officer’s and Boards’ pay for time or services performed to supporting certifications the Revised Code requires.

We found no exceptions.

5. We compared total gross pay for the fiscal officer and each board of trustees for 2023 and 2022 to the compensation permitted by Ohio Rev. Code §§ 507.09 and 505.24, respectively. Their pay did not exceed the Ohio Rev. Code §§ 507.09 and 505.24 permitted amounts.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Appropriation Ledger Report for the year ended December 31, 2023 and 10 from the year ended 2022 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Appropriation Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund’s cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.



### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2023 and 2022 for the General, Road and Bridge and American Rescue Plan Act funds as recorded in the Appropriation Status Reports. Expenditures did not exceed appropriations.
2. We inspected the 2 interfund transfers from 2023 and the 2 from 2022 Revenue Ledger Reports and Appropriation Ledger Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2023 and 2022 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

### **Sunshine Law Compliance**

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected the one public records requests from the engagement period and inspected the request to determine the following:
  - a. The Township was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The Township did not have any denied public records requests during the engagement period.
  - c. The Township did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Township had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Township's policy manual and determined the public records policy was not included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Township's poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Township management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

### **Contract Compliance**

1. We inspected the Minutes/Appropriation Ledger and identified the Township had expenditures subject to competitive bidding. We found no exceptions.
2. We selected 3 contracts subject to competitive bidding requirements for 2023 and
  - a. We inspected the contracts and other bids for the contracted expenditure and determined:
    - i. The Township accepted the lowest bid and met the requirements of Ohio Rev. Code § 505.37.
    - ii. No bid splitting occurred.
    - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
    - iv. No apparent interest in the contract by a public official occurred.We found the Township did not bid out the selected contracts as required by Ohio Rev. Code § 505.37.

### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2023 and 2022 in the Hinkle system. We found no exceptions.

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

Jefferson Township  
Madison County  
Independent Accountant's Report on Applying Agreed-Upon Procedures

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

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Julian & Grube, Inc.  
June 26, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**JEFFERSON TOWNSHIP**

**MADISON 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 8/1/2024**

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](http://www.ohioauditor.gov)