



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Monroe Township
Madison County
London, Ohio 43140

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Monroe Township, Madison County, (the Township) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

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

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

Current Year Observations

1. We noted the Township Fiscal Officer did not meet the ethics training requirement of the Fiscal Integrity Act for her term ending March 31, 2024. **Ohio Rev. Code § 507.12(C)** requires Township fiscal officers to complete twelve hours of continuing education courses and at least two hours of ethics instruction to be included in the continuing education hours required each term.
2. The Fiscal Officer and the Township Trustees, during their terms ending December 31, 2024, failed to attend a required Certified Public Records Training or have an appropriate designee attend a training on their behalf. **Ohio Rev. Code § 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend three hours of training on Ohio's Public Records 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. The Township's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. 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.

3. The Township was unable to provide written documentation that the Township's records custodian or records manager acknowledged receipt of the copy of the Township's Public Records Policy. **Ohio Rev. Code § 149.43(E)(2)** requires the person designated as the records custodian or records manager or person who otherwise has custody of the records of that office to acknowledge receipt of the copy of the public records policy. The Township should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager. Failure to do so could result in the violation of Sunshine Laws.
4. The Township remitted Ohio Public Employee Retirement System (OPERS) employee and employer contributions late for October of 2023. The due date was November 30, 2023 and was remitted on December 21, 2023, resulting in a \$13 late fee. OPERS stipulates required monthly due dates on an annual basis for remittances under Ohio Revised Code Section 145. The due date is generally within one month of the month end.
5. **Ohio Rev. Code §117.38** states that public offices filing on a cash basis of accounting must file annual reports with the Auditor of State within 60 days of the close of the fiscal year end. The Township did not file the required annual financial statements for the 2022 fiscal year in a timely manner. Filing was due on March 1, 2023 and was filed on March 16, 2023.
6. When reviewing the December 31, 2023 bank reconciliation, we noted a \$104.17 disbursement that was not recorded in UAN and is currently under investigation by the Fiscal Officer. Additionally, we noted dividends and interest receipts of \$4,812.91, in relation to the Township's money market account, that have not been recorded in UAN. The net effects of these two reconciliation errors results in a bank balance \$4,708.14 greater than what is recorded in UAN.



Keith Faber
Auditor of State
Columbus, Ohio

September 10, 2024

OHIO AUDITOR OF STATE KEITH FABER



MONROE 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 9/24/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov