



OHIO AUDITOR OF STATE  
**KEITH FABER**





**WILLIAMSBURG TOWNSHIP  
CLERMONT COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2021 .....	5
Notes to the Financial Statements For the Year Ended December 31, 2021 .....	7
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2020 .....	15
Notes to the Financial Statements For the Year Ended December 31, 2020 .....	17
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	25
Schedule of Findings .....	27

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Williamsburg Township  
Clermont County  
4025 Alexander Lane  
Batavia, Ohio 45103

To the Board of Trustees:

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

#### ***Unmodified and Adverse Opinions***

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

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 1B.

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

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

#### ***Basis for Opinions***

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

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

As described in Note 1B of the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1B and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

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

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

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

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2024, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio  
March 21, 2024

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**Williamsburg Township***Clermont County**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	Permanent	Combined Total
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$125,852	\$569,760	\$0	\$695,612
Charges for Services	0	257,542	0	257,542
Licenses, Permits and Fees	17,461	58,775	0	76,236
Intergovernmental	146,075	408,567	0	554,642
Earnings on Investments	1,053	359	6	1,418
Miscellaneous	9,596	74,809	0	84,405
<i>Total Cash Receipts</i>	<u>300,037</u>	<u>1,369,812</u>	<u>6</u>	<u>1,669,855</u>
<b>Cash Disbursements</b>				
Current:				
General Government	251,791	61,498	0	313,289
Public Safety	0	833,954	0	833,954
Public Works	0	298,339	0	298,339
Health	0	47,811	0	47,811
Debt Service:				
Principal Retirement	0	83,160	0	83,160
Interest and Fiscal Charges	0	10,474	0	10,474
<i>Total Cash Disbursements</i>	<u>251,791</u>	<u>1,335,236</u>	<u>0</u>	<u>1,587,027</u>
<i>Net Change in Fund Cash Balances</i>	<u>48,246</u>	<u>34,576</u>	<u>6</u>	<u>82,828</u>
<i>Fund Cash Balances, January 1</i>	<u>419,969</u>	<u>1,497,663</u>	<u>9,829</u>	<u>1,927,461</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$468,215</u></u>	<u><u>\$1,532,239</u></u>	<u><u>\$9,835</u></u>	<u><u>\$2,010,289</u></u>

*See accompanying notes to the basic financial statements.*

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**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Williamsburg Township, Clermont County, Ohio (the Township), as a body corporate and Politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township relies on the Clermont County Sheriff's Office to provide police protection services.

The Township participates in Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. Note 8 to the financial statements provides additional information for these entity.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (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).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

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

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**1. Summary of Significant Accounting Policies (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Emergency Medical Services Fund - This fund receives property tax money for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township, Clermont County.

Fire District Fund - This fund receives property tax money to provide fire protection to residents inside the Township.

**3. Debt Service Funds**

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

General Obligation Retirement Fund - This fund receives property tax money to pay the general obligation debt of the township.

**4. Permanent Funds**

These funds account for assets held under a trust agreement that are legally restricted to the extent that only earnings, not principal, are available to support the Township's programs.

**E. Budgetary Process**

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

**1. 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. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**1. Summary of Significant Accounting Policies (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of budgetary activity appears in Note 3.

**F. Fund Balance**

For December 31, 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:

**1. Non-spendable**

The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. 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.

**3. 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.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**5. 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.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**1. Summary of Significant Accounting Policies (Continued)**

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 9.

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

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

**2. Equity in Pooled Deposits and Investments**

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

	<u>2021</u>
Demand deposits	<u>\$1,881,125</u>
Other time deposits (savings and NOW accounts)	<u>129,166</u>
Total deposits	<u>\$2,010,291</u>

**Deposits:** 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.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

**3. Budgetary Activity**

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

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$293,500	\$300,037	\$6,537
Special Revenue	1,330,825	1,369,815	38,990
Debt Service	0	0	0
Permanent	0	7	7
Total	<u>\$1,624,325</u>	<u>\$1,669,858</u>	<u>\$45,533</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$615,607	\$252,299	\$363,308
Special Revenue	2,399,429	1,336,562	1,062,867
Debt Service	0	0	0
Permanent	9,725	0	9,725
Total	<u>\$3,024,761</u>	<u>\$1,588,861</u>	<u>\$1,435,900</u>

**4. Property Tax**

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**5. Debt**

Debt outstanding at December 31, 2021 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
2020 Ford Ambulance	187,466	3.04%
Total	<u>\$187,466</u>	

The Township entered into a lease-purchase agreement for the purchase of an ambulance on July 8, 2016. The rental payments will be made over a five-year period and end on July 08, 2021. The Township paid off the 2016 Ambulance Lease-Purchase during 2021.

The Township entered into a lease-purchase agreement for the purchase of an ambulance on 05-26-20. The rental payments will be made over a five-year period and end on 03-25-25. These are general obligations of the Township.

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

Year Ending December 31:	Leases	General Obligation Bonds	General Obligation Notes
2022	50,479		
2023	50,479		
2024	50,479		
2025	50,479		
Total	<u>\$201,916</u>	<u>\$0</u>	<u>\$0</u>

**6. Defined Benefit Pension Plans**

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through the end of the year.



**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**7. Postemployment Benefits**

Both OPERS and OP&F offer 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 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

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.

**8. Risk Management**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Casualty & Property Coverage:

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

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

	<u>2021</u>
Cash and Investments	\$34,880,599
Actuarial Liabilities	\$10,601,444

The Pool uses reinsurance and excess risk sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which, like OTARMA, is administered by York Risk Pooling Services, Inc. (York). APEEP provides the Pool with an excess risk sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**9. Fund Balances**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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 facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Permanent	Total
Nonspendable - Corpus:	0	0	9,835	9,835
Oustanding Encumbrances	509	1,325	0	1,834
Total	<u>\$509</u>	<u>\$1,325</u>	<u>\$9,835</u>	<u>\$11,669</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Williamsburg Township**

Clermont County

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	Permanent	Combined Total
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$115,979	\$547,074	\$0	\$663,053
Charges for Services	0	242,896	0	242,896
Licenses, Permits and Fees	16,786	93,891	0	110,677
Intergovernmental	99,134	408,080	0	507,214
Earnings on Investments	1,685	478	11	2,174
Miscellaneous	73,263	53,769	0	127,032
<i>Total Cash Receipts</i>	<u>306,847</u>	<u>1,346,188</u>	<u>11</u>	<u>1,653,046</u>
<b>Cash Disbursements</b>				
Current:				
General Government	224,848	127,998	0	352,846
Public Safety	0	851,176	0	851,176
Public Works	0	197,108	0	197,108
Health	0	25,298	0	25,298
Debt Service:				
Principal Retirement	0	40,765	0	40,765
Interest and Fiscal Charges	0	2,390	0	2,390
<i>Total Cash Disbursements</i>	<u>224,848</u>	<u>1,244,735</u>	<u>0</u>	<u>1,469,583</u>
<i>Net Change in Fund Cash Balances</i>	<u>81,999</u>	<u>101,453</u>	<u>11</u>	<u>183,463</u>
<i>Fund Cash Balances, January 1</i>	<u>337,970</u>	<u>1,396,210</u>	<u>9,818</u>	<u>1,743,998</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$419,969</u></u>	<u><u>\$1,497,663</u></u>	<u><u>\$9,829</u></u>	<u><u>\$1,927,461</u></u>

See accompanying notes to the basic financial statements.

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**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

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These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

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

**D. Fund Accounting**

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**1. Summary of Significant Accounting Policies (Continued)**

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Emergency Medical Services Fund - This fund receives property tax money for ambulance runs to provide emergency medical services to residents inside the Township and charges to provide emergency medical services to Jackson Township, Clermont County.

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**3. Debt Service Funds**

These funds account for resources the Township accumulates to pay bond and note debt. The Township had the following significant Debt Service Fund:

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**4. Permanent Funds**

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**E. Budgetary Process**

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

**1. Appropriations**

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**2. Estimated Resources**

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

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**1. Summary of Significant Accounting Policies (Continued)**

**3. Encumbrances**

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of budgetary activity appears in Note 3.

**F. Fund Balance**

For December 31, 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:

**1. Non-spendable**

The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. 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.

**3. 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.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**5. 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.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**1. Summary of Significant Accounting Policies (Continued)**

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 9.

**G. Property, Plant, and Equipment**

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

**H. Accumulated Leave**

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

**2. Equity in Pooled Deposits and Investments**

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

	2020
Demand deposits	<u>\$1,798,354</u>
Other time deposits (savings and NOW accounts)	<u>129,105</u>
Total deposits	<u>1,927,459</u>

**Deposits:** 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.



**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**3. Budgetary Activity**

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

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$275,800	\$306,847	\$31,047
Special Revenue	1,110,725	1,346,188	235,463
Permanent	0	11	11
Total	<u>\$1,386,525</u>	<u>\$1,653,046</u>	<u>\$266,521</u>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$492,494	\$225,353	\$267,141
Special Revenue	2,484,500	1,245,867	1,238,633
Debt Service	0	0	0
Permanent	9,725	0	9,725
Total	<u>\$2,986,719</u>	<u>\$1,471,220</u>	<u>\$1,515,499</u>

**4. Property Tax**

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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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

**5. Debt**

Debt outstanding at December 31, 2020 was as follows:

	Principal	Interest Rate
2016 Ford Ambulance	\$41,943	2.89%
2020 Ford Ambulance	228,683	3.04%
Total	<u>\$270,626</u>	

The Township entered into a lease-purchase agreement for the purchase of an ambulance on July 8, 2016. The rental payments will be made over a five-year period and end on July 08, 2021.

The Township entered into a lease-purchase agreement for the purchase of an ambulance on 05-26-20. The rental payments will be made over a five-year period and end on 03-25-25. These are general obligations of the Township.

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

Year Ending December 31:	Leases	General Obligation Bonds	General Obligation Notes
2021	93,634		
2022	50,479		
2023	50,479		
2024	50,479		
2025	50,479		
Total	<u>\$295,550</u>	<u>\$0</u>	<u>\$0</u>

**6. Defined Benefit Pension Plans**

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits. The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages, respectively. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through the end of the year.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**7. Postemployment Benefits**

Both OPERS and OP&F offer 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 2020. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

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.

**8. Risk Management**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

The Township insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

Casualty & Property Coverage:

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

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

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

The Pool uses reinsurance and excess risk sharing arrangements to reduce its exposure to loss. These agreements permit recovery of a portion of its claims from reinsurers and a risk sharing pool; however, they do not discharge the Pool's primary liability for such payments. The Pool is a member of American Public Entity Excess Pool (APEEP), which, like OTARMA, is administered by York Risk Pooling Services, Inc. (York). APEEP provides the Pool with an excess risk sharing program. Under this arrangement, the Pool retains insured risks up to an amount specified in the contracts.

**Williamsburg Township**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*

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**9. Fund Balances**

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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 facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Permanent	Total
Nonspendable - Corpus:	0	0	9,829	9,829
Oustanding Encumbrances	504	1,131	0	1,635
Total	<u>\$504</u>	<u>\$1,131</u>	<u>\$9,829</u>	<u>\$11,464</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Williamsburg Township  
Clermont County  
4025 Alexander Lane  
Batavia, Ohio 45103

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements of Williamsburg Township, Clermont County, Ohio (the Township), and have issued our report thereon dated March 21, 2024, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

***Report on Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-003 that we consider to be a material weakness.

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

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2021-001 and 2021-002.

***Township's Response to Findings***

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio  
March 21, 2024

**WILLIAMSBURG TOWNSHIP  
CLERMONT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2021 AND 2020**

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

**FINDING NUMBER 2021-001**

**Noncompliance/Finding for Recovery – Credit Card Expenditures**

Governmental entities may not make expenditures of public monies unless they are for a valid public purpose.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39, *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

Ohio Attorney General Opinion 82-006 addresses the expenditure of funds for public purposes. The opinion, citing the Ohio Supreme Court Case of *State ex. rel. McClure v. Hagerman*, 128 Ohio St. 320 (1951) provides guidance on what may be construed as a public purpose. There are two criteria that demonstrate whether an expenditure is for a public purpose. First, the expenditure is required for the general good of all inhabitants. As stated in *McClure*, "generally, a public purpose has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants ... " *Id.* at 325. Second, the primary objective of the expenditure is to further a public purpose, even if an incidental private end is advanced.

During 2021 and 2020, former Fiscal Officer Gregory W. Carson used Township credit cards to purchase items for personal use. The warrants issued in payment were signed by the Township Trustees. A description of the items purchased is as follows:

Description of Item	Purchase Price	Warrant Number	Warrant Date	Funding Source
Gaming Laptop	\$2,329	41269	October 1, 2020	Coronavirus Relief Fund
Two Chromebooks	738	41381	December 1, 2020	Coronavirus Relief Fund
Apple Watch	749	41666	May 27, 2021	General Fund
Triband Wifi System	949	41698	June 17,2021	Fire Fund
Samsung Z Flip Phone	1,199	41779	August 15, 2021	General Fund
Seagate Game Drive for Xbox	84	41950	November 26, 2021	General Fund
Two Apple Airpod Pros	499	42003	December 25, 2021	Fire Fund
<b>Total</b>	<b>\$6,547</b>			

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against the Estate of former Fiscal Officer Gregory W. Carson, Township Trustee Bari Henning, Township Trustee Gary Jordan, Township Trustee Guy Bainum, and their bonding company, Ohio Township Association Risk Management Authority, jointly and severally, in the amount of \$6,547, and in favor of the General Fund, Coronavirus Relief Fund, and Fire Fund in the amounts of \$2,032, \$3,067, and \$1,448, respectively.

**FINDING NUMBER 2021-001  
(Continued)**

The Township should establish and implement procedures to ensure that all purchases service a proper public purpose and Township credit cards are used only for Township-related purposes.

**Officials' Response:**

The Trustees and current Fiscal Officer have implemented internal controls to help ensure that all purchases and credit cards are used only for proper public purpose. The former Fiscal Officer was a very heavy technology user and utilized several types of technology tools for legitimate Township business. All of the items described in this finding are technology related which would have made it harder to detect the misuse. Several of the items were buried as part of larger invoices as well. New internal controls include significantly greater use of Purchase Orders and requiring signoff on each specific piece of technology, an inventory listing including technology equipment, and a monthly checklist for Trustees to ensure all credit card cover sheets are complete.

**FINDING NUMBER 2021-002**

**Finding for Recovery/Noncompliance – Monies Collected but Not Accounted For**

The Township Fiscal Officer is responsible for collecting and posting receipts and for making bank deposits for receipts from the sale of cemetery plots, zoning fees, cable franchise fees, and other miscellaneous receipts.

On September 8, 2021, a bank deposit in the amount of \$7,142 was made by the former Fiscal Officer, Gregory W. Carson. The deposit to the bank consisted of \$1,840 in cash and \$5,302 in checks. The Township's supporting records indicated that \$3,160 in cash should have been deposited, for a total deposit of \$8,892. The difference of \$1,320 consisted of two checks totaling \$1,320 which were never recorded in the Uniform Accounting Network (UAN) accounting system. This resulted in \$1,320 being collected but not accounted for.

On August 14, 2021, a bank deposit in the amount of \$2,556 was made by the former Fiscal Officer, Gregory W. Carson. The deposit to the bank consisted of \$836 in cash and \$1,720 in checks. The Township's supporting records indicated that \$1,336 in cash should have been deposited, for a total deposit of \$3,056. The difference of \$500 consisted of a check in the amount of \$500 which was never recorded in the UAN accounting system. This resulted in \$500 being collected but not accounted for.

On May 20, 2021, a bank deposit in the amount of \$6,568 was made by the former Fiscal Officer, Gregory W. Carson. The deposit to the bank consisted of \$720 in cash and \$5,848 in checks. The Township's supporting records indicated that \$1,490 in cash that should have been deposited, for a total deposit of \$7,338. The difference of \$770 consisted of two checks totaling \$230 which were omitted from the deposit ticket even though they were recorded in UAN and a \$1,000 check being substituted into the deposit that was never recorded in the (UAN) system. This resulted in \$770 being collected but not accounted for.

On June 11, 2021, a bank deposit in the amount of \$9,025 was made by the former Fiscal Officer, Gregory W. Carson. The deposit to the bank consisted of \$195 in cash and \$8,830 in checks. The Township's supporting records indicated that \$700 in cash that should have been deposited, for a total deposit of \$9,530. The difference of \$505 consisted of a \$100 check which was omitted from the deposit ticket and two checks totaling \$600 being substituted on the deposit ticket even though they were never recorded in UAN. In addition, the Township made a \$5 negative adjustment to the UAN system. This resulted in \$505 being collected but not accounted for.



**FINDING NUMBER 2021-002  
(Continued)**

In accordance with the foregoing facts and pursuant to Ohio Rev. Code §117.28 a Finding for Recovery for public monies collected but unaccounted for is hereby issued against the Estate of former Fiscal Officer Gregory W. Carson and his bonding company, the Ohio Township Association Risk Management Authority, in the amount of \$3,095 and in favor of the Township's Cemetery Fund.

**Officials' Response:**

The Township has a limited number of cash transactions. Beginning September 1, 2024, the Township will no longer accept cash for payment of services or fees, eliminating the potential for misuse of cash.

**FINDING NUMBER 2021-003**

**Material Weakness – 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 error or fraud as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in the Township's internal controls over financial reporting, the following conditions related to the Township's financial statements, footnotes, and accounting records were noted.

Year Ended December 31, 2021:

- Receipts in the amount of \$87,906 from the Williamsburg Township Clermont County Joint Economic Development District (JEDD) were improperly posted to General Fund Property and Other Local Taxes. These receipts should have been posted to General Fund Intergovernmental receipts.
- Principal Retirement in the amount of \$1,160 on the Village's 2016 Ford Ambulance Lease paid from the Fire and Rescue, Ambulance, and EMS Services Fund was improperly posted to Fire and Rescue, Ambulance and EMS Services Fund Interest and Fiscal Charges and Public Safety disbursements in the amounts of \$526 and \$634, respectively.
- Note 2 to the financial statements (Deposits and Investments) inaccurately reported Demand Deposits at \$1,903,339 instead of \$1,881,125, an overstatement of \$22,214.
- Note 3 to the financial statements (Budgetary Activity) reported inaccurate amounts as follows:
  - The General Fund Appropriation Authority amount was inaccurately reported at \$615,103 and not \$615,607, an understatement of \$504.
  - The General Fund Budgetary Expenditures amount was inaccurately reported at \$251,795 and not \$252,299, an understatement of \$504.
  - The Special Revenue Fund Appropriation Authority amount was inaccurately reported at \$2,398,298 and not \$2,399,429, an understatement of \$1,131.

**FINDING NUMBER 2021-003**  
**(Continued)**

- The Special Revenue Fund Budgetary Expenditures amount was inaccurately reported at \$1,336,562 and not \$1,335,431, an overstatement of \$1,131.

Year Ended December 31, 2020:

- Rebates from the Ohio Bureau of Workers' Compensation totaling \$36,388 were improperly posted entirely to General Fund Miscellaneous receipts. These receipts should have been posted to Miscellaneous receipts in the following funds and amounts: General Fund, \$4,001; Gasoline Tax Fund, \$1,900; Road and Bridge Fund, \$709; Cemetery Fund, \$2,896; Fire Fund, \$10,926; and Emergency Medical Services Fund, \$15,956.
- Receipts in the amount of \$50,044 from the Williamsburg Township Clermont County JEDD were improperly posted to General Fund Property and Other Local Taxes. These receipts should have been posted to General Fund Intergovernmental receipts.
- Grant receipts in the amount of \$10,639 belonging to the Emergency Medical Services Fund were improperly posted to Emergency Medical Services Fund Miscellaneous receipts. These receipts should have been posted to Emergency Medical Services Fund Intergovernmental receipts.
- Grant receipts from the Ohio Department of Safety in the amount of \$2,753 belonging to the Fire and Rescue, Ambulance, and EMS Services Fund were improperly posted to Charges for Services. These receipts should have been posted to Fire and Rescue, Ambulance, and EMS Services Fund Intergovernmental receipts.
- Note 2 to the financial statements (Deposits and Investments) reported inaccurate amounts as follows: (1) Demand Deposits was inaccurately reported at \$1,669,249 instead of \$1,798,354, an understatement by \$129,105; (2) Certificates of Deposit was inaccurately reported at \$9,839 instead of \$0, an overstatement of \$9,839; (3) Other Time Deposits was inaccurately reported at \$119,267 instead of \$129,105, an understatement of \$9,838.
- Note 3 to the financial statements (Budgetary Activity) reported inaccurate amounts as follows:
  - The General Fund Appropriation Authority amount was inaccurately reported at \$492,000 and not \$492,494, an understatement of \$494.
  - The General Fund Budgetary Expenditures amount was inaccurately reported at \$224,849 and not \$225,353, an understatement of \$504.
  - The General Fund Actual Receipts amount was inaccurately reported at \$339,234 and not \$306,847, an overstatement of \$32,387.
  - The Special Revenue Fund type Actual Receipts amount was inaccurately reported at \$1,313,803 and not \$1,346,188, an understatement of \$32,385.

The financial statements, footnotes, and accounting system, where applicable, have been adjusted for these errors.

**FINDING NUMBER 2021-003  
(Continued)**

The Township did not have procedures in place to ensure effective monitoring of the Township's financial activity and the accuracy of accounting and financial reporting. It is important that the Township Trustees take an active role in monitoring the posting and reporting of financial activity. Failure to accurately post and monitor financial activity increases the risk that errors, theft, and fraud may occur and not be detected in a timely manner.

We recommend due care be exercised when posting entries to the financial records and in preparing the financial statements. Township officials should review the chart of accounts to ensure that transactions are posted to the proper funds and account codes and implement procedures for the review of financial activity so that errors may be detected and corrected in a timely manner.

**Officials' Response:**

**Year Ended December 31, 2021:**

Joint Economic Development District (JEDD) receipts have been posted to the Other – Local Taxes account, going forward they will be posted the Other – Intergovernmental account. Both accounts are in the General Fund and all JEDD receipts have been posted to the General Fund.

The 2021 ambulance payment was correct. As noted, the breakout between principal and interest was incorrect. Payments for 2022, 2023, and 2024 have been posted correctly based on the amortization schedule.

The Demand Deposit discrepancy of \$22,214 was a result of the former Fiscal Officer picking up a number off of a supporting report that did not include the outstanding payments.

The Budgetary Activity discrepancies of \$504 and \$1,131 were the result of the former Fiscal Officer using the wrong column of a supporting report.

The Trustees are actively reviewing more financial reports and monitoring the posting and reporting of financial activity.

**Year Ended December 31, 2020:**

Any Ohio Bureau of Workers Compensation rebates or refunds for 2022, 2023, and 2024 have been posted to the appropriate funds.

Joint Economic Development District (JEDD) receipts have been posted to the Other – Local Taxes account, going forward they will be posted the Other – Intergovernmental account. Both accounts are in the General Fund and all JEDD receipts have been posted to the General Fund.

Grant receipts in the amounts of \$10,639 and \$2,753 were posted to the incorrect account. More care will be taken in posting future grant receipts.

In Note 2 to the financial statements, the Demand Deposit number reported was incorreced reduced by the total of other deposit balances of \$129,105 and a savings account of \$9,839 was incorreced reported as a certificate of deposit.

The Budgetary Activity discrepancies of \$494 and \$504 were the result of the former Fiscal Officer using the wrong column on a supporting report.

**FINDING NUMBER 2021-003**  
**(Continued)**

The Note 3 overstatement of receipts in the General Fund and corresponding understatement of receipts in the Special Revenue Funds was directly related to the improper posting of Ohio Bureau of Works Compensation rebate noted earlier in the report.

The Trustees are actively reviewing more financial reports and monitoring the posting and reporting of financial activity.

# OHIO AUDITOR OF STATE KEITH FABER



**WILLIAMSBURG TOWNSHIP**

**CLERMONT 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 4/9/2024**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)