



Certified Public Accountants, A.C.

**FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY
Regular Audit
For the Years Ended December 31, 2017 and 2016**

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Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

104 South Sugar St.
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Cambridge, OH 43725
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www.perrycpas.com



Dave Yost • Auditor of State

Board of Trustees
Fairfield Township
3062 Fairfield School Road
Columbiana, OH 44408

We have reviewed the *Independent Auditor's Report* of Fairfield Township, Columbiana County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2016 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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. Fairfield Township is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 4, 2018

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FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

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INDEPENDENT AUDITOR'S REPORT

August 3, 2018

Fairfield Township
Columbiana County
3062 Fairfield School Road
Columbiana, OH 44408

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of **Fairfield Township**, Columbiana County, (the Township) as of and for the years ended December 31, 2017 and 2016.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; 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.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

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* paragraph, the financial statements referred to above 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, 2017 and 2016, or changes in financial position thereof for the years then ended.

Basis for Additional Opinion Qualification

The Township reported the Cemetery Bequest Funds, totaling \$6,350 and \$6,338 at December 31, 2017 and 2016, respectively, and representing 100 percent of the ending fund balance of the Permanent Fund, without obtaining the trust agreements to support this classification. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as Permanent Fund Cemetery Bequest Funds. Consequently, we were unable to determine whether any adjustments to these amounts were necessary

Additional Opinion Qualification

In our opinion, except for the possible effects of the matter described in the *Basis for Additional Opinion Modification* paragraph, the financial statements referred to above present fairly, in all material respects, the combined permanent fund cash balances of Fairfield Township, Columbiana County, as of December 31, 2017 and 2016, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Fairfield Township, Columbiana County as of December 31, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2018, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2017**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 89,515	\$ 643,846	\$ -	\$ -	\$ 733,361
Licenses, Permits and Fees	31,403	-	-	-	31,403
Intergovernmental	79,541	198,957	-	-	278,498
Earnings on Investments	5,415	884	-	12	6,311
Miscellaneous	944	535	-	-	1,479
<i>Total Cash Receipts</i>	<u>206,818</u>	<u>844,222</u>	<u>-</u>	<u>12</u>	<u>1,051,052</u>
Cash Disbursements					
Current:					
General Government	247,131	-	-	-	247,131
Public Safety	-	129,601	-	-	129,601
Public Works	-	468,791	-	-	468,791
Health	-	10,800	-	-	10,800
Conservation-Recreation	9,757	-	-	-	9,757
Capital Outlay	-	29,622	55,631	-	85,253
<i>Total Cash Disbursements</i>	<u>256,888</u>	<u>638,814</u>	<u>55,631</u>	<u>-</u>	<u>951,333</u>
<i>Net Change in Fund Cash Balances</i>	(50,070)	205,408	(55,631)	12	99,719
<i>Fund Cash Balances, January 1</i>	<u>1,400,066</u>	<u>1,435,921</u>	<u>395,858</u>	<u>6,338</u>	<u>3,238,183</u>
Fund Cash Balances, December 31					
Nonspendable	-	-	-	5,950	5,950
Restricted	-	1,641,329	-	400	1,641,729
Committed	-	-	340,227	-	340,227
Assigned	967,705	-	-	-	967,705
Unassigned	382,291	-	-	-	382,291
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,349,996</u>	<u>\$ 1,641,329</u>	<u>\$ 340,227</u>	<u>\$ 6,350</u>	<u>\$ 3,337,902</u>

The notes to the financial statements are an integral part of this statement.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017

Note 1 – Reporting Entity

The Constitution and laws of the State of Ohio establish the rights and privileges of Fairfield Township, Columbiana County, OH as a body cooperate and politic. A publicly-elected three-member Trustee Board directs the Township. The Township provides the following:

The Township maintains the Government Center property (3062 Fairfield School Road) where the Administration office is located, as well as an attached equipment maintenance garage. At this located there is also a fuel tank w/fencing; an equipment storage building; an 8-bay vehicle storage building with security fencing located behind this building; a liquid storage building and a salt storage building at this location.

The Township - provides fire protection by contracting with three fire departments - The City of Columbiana –Village of Leetonia & the Village of New Waterford all located in Columbiana County, OH.

The Township maintains 48.215 miles of roads, 6 cemeteries, a small public park, a lake (Old School Lake) that is used for fire protection; and Twp. property located on SR 7 that is used by local baseball/softball teams; and the Township is establishing Headwaters Nature Trail located behind the Township Government Center, at 3062 Fairfield School Road (a work in process.).

Public Entity Risk Pool

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA) for its insurance protection. Broad definition of a member includes – any member of the governing body, boards or commission, elected or appointed officials, employee acing within the scope of the employment & any volunteer or student who performs a service at the township's request. Also includes, Legal, Liability, Wrongful Acts, Automobile & Real & Personal Property.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all government fund types which are 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 & 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 repots 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.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Accounting (Continued)

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 has the following significant Special Revenue Funds.

Motor Vehicle Monies received by the Township for Motor Vehicle License Tax and is used for construction, maintenance and repairs of township roads.

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for the maintenance and repair of roads within the township.

Road and Bridge Fund The Road and Bridge Fund accounts for and reports that portion of the County sales tax restricted for maintaining and repairing Township roads and equipment.

Cemetery Fund Monies received to be spent specifically on cemetery expenses.

Fire District Fund This fund receives 100% of the Fire District monies received from the 1.5 mil fire levy & approved by the residents of the Fairfield Township Fire District. These funds are restricted for fire protection & prevention of fires.

Road District Levy This fund receives 100% of The Road District Fund monies received from the 1.6 mill road levy approved by the residents of the Fairfield Township Road District. These levy monies are restricted for general construction, reconstruction, resurfacing and repair of roads & bridges.

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the township.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Funds:

Capital Project Fund #4901 This account was established with monies received in 1998 from Estate Tax and it was isolated strictly for improvements at The Government Center Property - 3062 Fairfield School Road. As of January 1, 2010 no more deposits were to be made. But continue to use fund for Government Center upgrades.

Capital Project Fund #4902 This account was established in 2007 with Estate Tax monies received from Mahoning County – It was designated for equipment.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting township's programs (for the benefit of the government or its citizenry. The Township had the following significant Permanent Funds:

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Permanent Funds (Continued)

		<u>2017</u>
Baker Cemetery Bequest 4901	Partially Non-spendable	\$ 250
Ferrall Cemetery Bequest 4902	Partially Non-spendable	4,500
Koch-Hoffstat Cemetery Bequest 4903	Partially Non-spendable	1,200
Permanent Fund Total		<u>\$ 5,950</u>

Balance may be spent for upkeep of the Township's cemeteries.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of ORC Section 117.38 and Ohio Administrative Code Section 11-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentation 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 financial reporting provisions of ORC117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

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 may annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

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 canceled and re-appropriated in the subsequent year.

A summary of 2017 budgetary activity appears in Note 3.

Deposits and Investments

The Township's accounting basis includes investments as assets. All funds are originally deposited into a PNC Business Enterprise Checking account and funds, not presently needed, are automatically swept to a PNC Money Market account, to earn interest. These monies are automatically swept back to the checking account to honor the debits that are obligated to be paid.

Capital Assets

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

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

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.

Fund Balance

The 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 as follows:

Nonspendable The Township classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

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. Capital Project Funds are Committed.

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 State Statute.

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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2017 follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 131,900	\$ 206,818	\$ 74,918
Special Revenue	756,600	844,222	87,622
Permanent	-	12	12
Total	\$ 888,500	\$ 1,051,052	\$ 162,552

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 3 – Budgetary Activity

2017 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 1,191,000	\$ 256,888	934,112
Special Revenue	2,084,520	638,814	1,445,706
Capital Projects	367,000	55,631	311,369
Total	\$ 3,642,520	\$ 951,333	\$ 2,691,187

Note 4 – Deposits

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2017 was as follows:

	2017
Checking	\$ 11,535
Money Market	3,326,367
Total Deposits	\$ 3,337,902

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS).

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 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 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 – Risk Management

Workers Compensation coverage is provided by the State of Ohio. The Township pays the State Worker's Compensation a premium based on a rate of \$100 of salaries. This rate is calculated based on accident history and administrative costs.

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.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 6 – Risk Management (Continued)

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pool Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

The client also maintains a relationship with Industrial Appraisal Company, 603 Stanwix Street, Pittsburgh, PA 15222 to monitor appraised values of properties and buildings.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2017, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2017.

	2017
Assets	\$40,010,732
Liabilities	8,675,465
Net Position	\$31,335,267

At December 31, 2017 the liabilities above include approximately \$8.0 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,016 member governments in the future, as of December 31, 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Township's share of these unpaid claims collectible in future years is approximately \$7,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of the financial contributions required to be made to OTARMA for each year of membership.

<u>2017 Contributions to OTARMA</u>
\$15,350

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2017
(Continued)

Note 6 – Risk Management (Continued)

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

The Township also maintains a relationship with Industrial Appraisal Company, 603 Stanwix Street, Pittsburgh, PA 15222 to monitor appraised values of properties and buildings.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement. (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% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

Social Security

The Fire Prevention officer for the Township contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2017.

Note 8 – 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 of both the traditional pension and the combined plans. OPERS contributed 1 percent of the employer contribution to fund these benefits during the calendar year.

Note 9 – Contingent Liabilities

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. 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.

**FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 85,813	\$ 610,823	\$ -	\$ -	\$ 696,636
Licenses, Permits and Fees	31,842	-	-	-	31,842
Intergovernmental	151,035	196,675	43,803	-	391,513
Earnings on Investments	1,424	181	-	4	1,609
Miscellaneous	749	5,160	-	-	5,909
<i>Total Cash Receipts</i>	<u>270,863</u>	<u>812,839</u>	<u>43,803</u>	<u>4</u>	<u>1,127,509</u>
Cash Disbursements					
Current:					
General Government	168,242	-	-	-	168,242
Public Safety	-	125,695	-	-	125,695
Public Works	-	637,927	43,803	-	681,730
Health	-	10,196	-	-	10,196
Conservation-Recreation	3,353	-	-	-	3,353
Capital Outlay	-	29,147	1,715	-	30,862
<i>Total Cash Disbursements</i>	<u>171,595</u>	<u>802,965</u>	<u>45,518</u>	<u>-</u>	<u>1,020,078</u>
<i>Net Change in Fund Cash Balances</i>	99,268	9,874	(1,715)	4	107,431
<i>Fund Cash Balances, January 1</i>	<u>1,300,798</u>	<u>1,426,047</u>	<u>397,573</u>	<u>6,334</u>	<u>3,130,752</u>
Fund Cash Balances, December 31					
Nonspendable	-	-	-	5,950	5,950
Restricted	-	1,435,921	-	388	1,436,309
Committed	-	-	395,858	-	395,858
Assigned	1,059,100	-	-	-	1,059,100
Unassigned	340,966	-	-	-	340,966
<i>Fund Cash Balances, December 31</i>	<u>\$ 1,400,066</u>	<u>\$ 1,435,921</u>	<u>\$ 395,858</u>	<u>\$ 6,338</u>	<u>\$ 3,238,183</u>

The notes to the financial statements are an integral part of this statement.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016

Note 1 – Reporting Entity

The Constitution and laws of the State of Ohio establish the rights and privileges of Fairfield Township, Columbiana County, OH as a body cooperate and politic. A publicly-elected three-member Trustee Board directs the Township. The Township maintains the Government Center property (3062 Fairfield School Road) where the Administration office is located, as well as an attached equipment maintenance garage. At this located there is also a fuel tank w/ fencing; an equipment storage building; an 8-bay vehicle storage building with security fencing located behind this building; a liquid storage building and a salt storage building at this location.

The Township - provides fire protection by contracting with three fire departments - The City of Columbiana –Village of Leetonia & the Village of New Waterford all located in Columbiana County, OH.

The Township maintains 48.215 miles of roads, 6 cemeteries, a small public park, a lake (Old School Lake) that is used for fire protection; and Twp. property located on SR 7 that is used by local baseball/softball teams; and the Township is establishing Headwaters Nature Trail located behind the Township Government Center, at 3062 Fairfield School Road (a work in process.).

Public Entity Risk Pool

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA) for its insurance protection. Broad definition of a member includes – any member of the governing body, boards or commission, elected or appointed officials, employee acing within the scope of the employment & any volunteer or student who performs a service at the township’s request. Also includes, Legal, Liability, Wrongful Acts, Automobile & Real & Personal Property.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all government fund types, which are 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 & 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 repots 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 has the following significant Special Revenue Funds:

Motor Vehicle Monies received by the Township for Motor Vehicle License Tax and is used for construction, maintenance and repairs of township roads.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Special Revenue Funds (Continued)

Gasoline Tax This fund receives 100% of monies from gasoline tax for maintenance of Township roads.

Road and Bridge Fund The Road and Bridge Fund accounts for and reports that portion of the County sales tax restricted for maintaining and repairing Township roads and equipment.

Cemetery Fund Monies received to be spent specifically on cemetery expenses.

Fire District Fund This fund receives 100% of the Fire District monies received from 1.5 mil fire levy and approved by the residents of the Fairfield Township Fire District. These funds are restricted for fire protection and prevention of fires.

Road District Levy This fund receives 100% of The Road District Fund monies received from the 1.6 mill road levy approved by the residents of the Fairfield Township Road District. These levy monies are restricted for general construction, reconstruction, resurfacing and repair of roads & bridges.

Permissive MV License Tax This fund receives license fee monies enacted by the Columbiana County Engineer’s office and the township. These monies are used for constructing, maintaining, and repair of township roads.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Funds:

Capital Project Fund #4901 This account was established with monies received in 1998 from Estate Tax and it was isolated strictly for improvements at The Government Center Property - 3062 Fairfield School Road. As of January 1, 2010 no more deposits were to be made. But continue to use fund for Government Center upgrades.

Capital Project Fund #4902 This account was established in 2007 with Estate Tax monies received from Mahoning County – It was designated for equipment.

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting government’s programs (for the benefit of the government or its citizenry). The Township had the following significant Permanent Funds:

		2016
Baker Cemetery Bequest 4901	Partially Non-spendable	\$ 250
Ferrall Cemetery Bequest 4902	Partially Non-spendable	4,500
Koch-Hoffstat Cemetery Bequest 4903	Partially Non-spendable	1,200
Permanent Fund Total		\$ 5,950

Balance may be spent for upkeep of the Township’s cemeteries.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of ORC Section 117.38 and Ohio Administrative Code Section 11-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentation 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 financial reporting provisions of ORC117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

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 may annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

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 canceled and re-appropriated in the subsequent year.

A summary of 2016 budgetary activity appears in Note 4.

Deposits and Investments

The Township's accounting basis includes investments as assets. All funds are originally deposited into a PNC Business Enterprise Checking account and funds, not presently needed, are automatically swept to a PNC Money Market account, to earn interest. These monies are automatically swept back to the checking account to honor the debits that are obligated to be paid.

Capital Assets

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

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.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 2 – Summary of Significant Accounting Policies (Continued)

Fund Balance

The 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 as follows:

Nonspendable The Township classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

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. Capital Project Funds are Committed.

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 State Statute.

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.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Capital Projects Sign Grant fund by \$43,802 for the year ended December 31, 2016.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2016 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 131,924	\$ 270,863	\$ 138,939
Special Revenue	749,500	812,839	63,339
Capital Projects	-	43,803	43,803
Permanent	-	4	4
Total	\$ 881,424	\$ 1,127,509	\$ 246,085

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 291,850	\$ 171,595	\$ 120,255
Special Revenue	1,235,371	802,965	432,406
Capital Projects	80,000	45,518	34,482
Total	\$ 1,607,221	\$ 1,020,078	\$ 552,661

Note 5 – Deposits

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2016 was as follows

	2016
Checking	\$ 6,119
Money Market	3,232,064
Total deposits	\$ 3,238,183

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by the financial institutions public entity deposit pool.

Note 6 – 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 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 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.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 7 – Risk Management

Workers Compensation coverage is provided by the State of Ohio. The Township pays the State Worker's Compensation a premium based on a rate of \$100 of salaries. This rate is calculated based on accident history and administrative costs.

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.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pool Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements, and other expenses resulting from covered claims that exceed the members' deductibles.

The client also maintains a relationship with Industrial Appraisal Company, 603 Stanwix Street, Pittsburgh, PA 15222 to monitor appraised values of properties and buildings.

Casualty and Property Coverage

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2016, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2016.

	2016
Assets	\$38,473,283
Liabilities	8,244,140
Net Position	\$30,229,143

At December 31, 2016 the liabilities above include approximately \$7.4 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,010 member governments in the future, as of December 31, 2016. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2016, the Township's share of these unpaid claims collectible in future years is approximately \$7,000.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 7 – Risk Management (Continued)

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of the financial contributions required to be made to OTARMA for each year of membership.

2016 Contributions to OTARMA

\$15,700

After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

The Township also maintains a relationship with Industrial Appraisal Company, 603 Stanwix Street, Pittsburgh, PA 15222 to monitor appraised values of properties and buildings.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement. (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% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2016.

Social Security

The Fire Prevention officer for the Township contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2016

Note 9 – 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 of both the traditional pension and the combined plans. OPERS contributed 2 percent of the employer contribution to fund these benefits for calendar year 2016.

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

Notes to the Financial Statements
For the Year Ended December 31, 2016
(Continued)

Note 10 – Contingent Liabilities

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. 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.



Certified Public Accountants, A.C.

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

August 3, 2018

Fairfield Township
Columbiana County
3062 Fairfield School Road
Columbiana, OH 44408

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of **Fairfield Township**, Columbiana County, (the Township) as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated August 3, 2018, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* 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. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of audit findings that we consider material weaknesses. We consider findings 2017-001 and 2017-002 to be material weaknesses.

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Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2017-003.

We also noted certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated August 3, 2018.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY

SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

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

FINDING NUMBER 2017-001

Material Weakness

Financial Reporting

Accurate financial reporting is the responsibility of the Fiscal Officer and is essential to ensure information provided to the readers of the financial statements is accurate. Fund balances should be properly classified based on Governmental Accounting Standards Board (GASB) Statement No. 54: *Fund Balance Reporting and Governmental Fund Type Definitions*. Footnote disclosures should be accurate based on underlying source documentation and governmental accounting standards.

During 2017 and 2016, the following errors were noted:

- State Rollback receipts were improperly classified as Property and Other Local Taxes instead of Intergovernmental in 2016;
- Subsequent year appropriations that exceeded estimated receipts in the General Fund were improperly classified as Unassigned instead of Assigned for 2017 and 2016;
- Inaccurate or incomplete footnote disclosures were corrected as needed.

Not posting revenues and fund balances accurately resulted in the financial statements requiring reclassifications. The accompanying financial statements reflect all reclassifications.

To help ensure accuracy and reliability in the financial reporting process, we recommend management perform a detailed review of its draft annual financial report. Such review should include procedures to ensure that all sources of revenues are properly identified and classified on the financial statements and footnote disclosures are complete and accurate.

We recommend the Fiscal Officer refer to the Ohio Township Handbook for guidance to determine the proper establishment of receipt accounts. In addition, the Fiscal Officer should refer to the Auditor of State Technical Bulletin 2011-004 for information on fund balance classifications.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2017-002

Material Weakness

Documentation for Permanent Funds

The Township should maintain original trust agreements to help assure accountability for permanent funds and the correct classification for financial reporting. By maintaining these agreements, the Township would be able to identify whether or not there is principal that must be maintained in perpetuity and whether or not the trust is to benefit the entity or other organizations, governments, or individuals.

**FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY**

**SCHEDULE OF AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2017-002 (CONTINUED)

Material Weakness (Continued)

Documentation for Permanent Funds (Continued)

The Township presented Cemetery Bequest Funds as Permanent Funds without basing this decision on the original trust agreements. The Bequest Funds represented 100% of the Permanent Funds, totaling \$6,350 and \$6,338 at December 31, 2017 and 2016, respectively. Without the original trust agreements it is not possible to determine whether the Cemetery Bequest Funds should be presented as Permanent Funds (benefit to the Township) or Private Purpose Trust Funds (benefit to other organizations, governments, or individuals). In addition, the lack of trust agreements may be an indication these funds can be completely spent which would result in the Funds being classified as Special Revenue Funds. As a result, it could not be determined if the financial statements were accurately stated in relation to the cemetery Bequest Funds

The Township should obtain copies of the documentation establishing these trust funds to identify the original principal and to determine the purpose of each Trust. The Township should consult Legal Counsel for advice along with reviewing Ohio Revised Code Section 1755.55(D) if documentation cannot be located to support the existence of a trust agreement, whether expendable or nonexpendable.

Management's Response – We did not receive a response from officials to this finding.

FINDING NUMBER 2017-003

Noncompliance

Ohio Revised Code, § 5705.41(B), provides no subdivision shall make any expenditure of money unless it has been lawfully appropriated. In 2016, we noted expenditures exceeding appropriations in the Capital Projects Sign Grant Fund.

At December 31, 2016 expenditures exceeded appropriations by \$43,802 in the Capital Projects Sign Grant Fund.

The budgeting process is an essential monitoring control that, when properly used, reduces the possibility of the Township encountering deficit spending.

The Fiscal Officer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Fiscal Officer may request the Trustees to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.

Management's Response – We did not receive a response from officials to this finding.

**FAIRFIELD TOWNSHIP
COLUMBIANA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

Finding Number	Finding Summary	Status	Additional Information
2015-001	Posting Receipts and Disbursements	Partially Corrected	Reissued as Finding 2017-001

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Dave Yost • Auditor of State

FAIRFIELD TOWNSHIP

COLUMBIANA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 16, 2018**