



**ADAMS TOWNSHIP
MONROE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2020-2019

OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Adams Township
Monroe County
46625 State Route 536
Woodsfield, Ohio 43793

To the Board of Trustees:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Adams Township, Monroe County, Ohio (the Township), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

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

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

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(1) and 109.43(B)** state, in part, to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Fiscal Officer and one trustee did not attend public records training for their term ending during the audit period, nor did they have a designee go to the training in their place. The Township officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.
2. We noted that the Township has not adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. The Township should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code.

Current Year Observations (Continued)

- 3. Ohio Rev. Code § 507.09(D)** states a township fiscal officer may be compensated from the township general fund or from other township funds based on the proportion of time the township fiscal officer spends providing services related to each fund. A township fiscal officer must document the amount of time the township fiscal officer spends providing services related to each fund by certification specifying the percentage of time spent working on matters to be paid from the township general fund or from other township funds in such proportions as the kinds of services performed.

In 2020 and 2019, the Fiscal Officer's salary was paid 100% from the General Fund. However, the Fiscal Officer received health insurance reimbursements in 2020 and 2019 which were paid 100% out of the Gasoline Tax Fund in the amounts of \$1,417 and \$1,543, respectively. The health care reimbursements should be paid from the same funds as to where the salary is allocated; therefore, these health care reimbursements should be charged to the General Fund and not the Gasoline Tax Fund. This adjustment, with which management agrees, has been posted to the accounting records.

Additionally, we noted the health care reimbursements to officials were being processed through payroll. The Fiscal Officer should process all reimbursements through the non-payroll side of the accounting system.

- 4. Per Ohio Rev. Code § 507.09(D)**, for Townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, the Fiscal Officer shall be compensated fourteen thousand and thirty-nine dollars. During 2020, the Fiscal officer was overcompensated in the amount of \$123, as the Fiscal Officer was not entitled to the increased salary level until the new term commenced on April 1, 2020.



Keith Faber
Auditor of State
Columbus, Ohio

June 7, 2021

OHIO AUDITOR OF STATE KEITH FABER



ADAMS TOWNSHIP

MONROE 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 6/22/2021

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