



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Eden Township
Wyandot County
8512 State Highway 231
Nevada, Ohio 44849

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Eden Township, Wyandot County, Ohio (the Township) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

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

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

Current Year Observations

1. **Ohio Rev. Code § 117.38** provides each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. **Ohio Rev. Code § 117.38** further provides the report shall be certified by the proper office or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Township's original filings for 2022 and 2021 did not conform to the rules prescribed by the auditor of state. The Township refiled the financial reports for 2022 and 2021 on April 28, 2023, which was not within sixty days after the close of either fiscal year. The Township should file annual financial reports that conform to rules prescribed by the auditor of state within sixty days after the close of the fiscal year.

2. **Ohio Rev. Code § 5705.10(D)** provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

In 2021, the Township inappropriately recorded \$40,643 of American Rescue Plan Act (ARPA) revenue in the General Fund. Given the source of the revenue, this should have been recorded in a separate special revenue fund to separately account for ARPA monies.

An adjustment has been recorded in the Township's accounting system to correct this error. The Township should implement controls to help ensure all transactions are posted to the proper fund.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 31, 2023

OHIO AUDITOR OF STATE KEITH FABER



EDEN TOWNSHIP

WYANDOT 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 11/28/2023

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