



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Monday Creek Township
Perry County
1480 Bell Bottom Road SE
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Monday Creek Township, Perry County, Ohio (the Township) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

The elected officials with terms ending during the audit period, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designees, should, during their term of office, attend public records training and maintain proof of completion of the training. We also reported this matter in the prior basic audit report.

Current Year Observations (Continued)

2. **Ohio Rev. Code § 149.43(B)(2)** provides that the Township should have an approved records retention schedule which is readily available to the public.

The Trustees did not approve a formal records retention schedule. Failure to maintain an approved formal records retention schedule could lead to improper destruction of records.

The Trustees should approve the required record retention schedule. We also reported this matter in the prior basic audit report.

3. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Township did not provide evidence that the records custodian/manager signed an acknowledgement of receiving the public records policy. Also, the Township did not conspicuously display a poster describing the Township's public records policy in all of the Township's branch offices. This could result in records requests not being fulfilled in accordance with Ohio law.

The policy shall be distributed to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager. The Township shall also conspicuously display a poster describing the public records policy in all of the Township's branch offices. We also reported this matter in the prior basic audit report.

4. **Ohio Rev. Code § 507.12** outlines the initial and continuing education requirements of an elected or appointed township fiscal officer. Specifically, **Ohio Rev. Code § 507.12(C)(4)** requires two hours of ethics instruction for each term of office. The Township fiscal officer, whose term ended March 31, 2024, failed to obtain the required training.
5. **Ohio Rev. Code § 5705.10(D)** requires 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. Auditor of State (AOS) Bulletin 98-013 outlines the proper accounting treatment for grants received from the Federal Emergency Management Agency (FEMA). This includes the requirement for the Township to create a Special Revenue FEMA fund to account for the related receipts and the recommendation that all project expenditures be maintained within the one fund.

During 2023, the Township received a FEMA reimbursement receipt totaling \$44,619 relating to a flood in 2017. The Township has an established FEMA Special Revenue Fund, however, posted the receipt to the Miscellaneous Special Revenue Fund. The related expenditures occurred during 2017 and 2018, and the Township recorded the expenditures within the Road and Bridge Special Revenue Fund. The reimbursement remained within the Miscellaneous Special Revenue Fund at December 31, 2024.

We also identified the Township maintained a large fund balance within their Special Revenue FEMA Fund that related to similar prior year FEMA reimbursements totaling \$49,596. The related expenditures occurred during prior years, and the Township recorded the expenditures within the Road and Bridge Special Revenue Fund.

Current Year Observations (Continued)

5. Ohio Rev. Code § 5705.10(D) (Continued)

Following the guidance with AOS Bulletin 98-013, the Township has posted an adjustment to their accounting system reducing the Miscellaneous Special Revenue Fund by \$44,619 and FEMA Special Revenue Fund by \$49,596 and increasing the Road and Bridge Fund in the amount of \$94,215.

6. We noted the Township has two Certificates of Deposit containing non-pooled funds of the Township relating to the Permanent Fund, however the Township was improperly recording interest earned on the Certificates of Deposit in the General Fund totaling \$104 and \$36 for the years ending December 31, 2024 and 2023, respectively.

The Township has posted an adjustment to their accounting system reducing the General Fund by \$141 and increasing the Permanent Fund by \$141.


7. The Township utilizes the Uniform Accounting Network (UAN) software to record all financial activity of the Township, which includes the monthly bank to book reconciliation. The UAN system shows when a receipt or disbursement is posted to the system and also the date the monthly bank to book reconciliation is performed and posted.

During the engagement period, we noted the Township did not timely post financial transactions, which resulted in failure to complete timely bank to book reconciliations. Particularly, seven of the Township's 2024 monthly bank reconciliations and four of the Township's 2023 monthly bank reconciliations were completed greater than 30 days past month end.

The Township's small size requires governing board involvement relating to critical accounting processes, such as timely review and approval of the monthly bank to book reconciliation. This helps compensate for the inability to segregate the duties of the fiscal officer and identify any errors or irregularities in a timely manner. Failure to post financial transactions and perform monthly bank reconciliations timely for review and approval by the Board of Trustees could result in errors or omissions from being timely identified and corrected.

8. The Township's year-end December 31, 2024 reconciliation contained an other adjusting factors amount totaling \$967.78. In August 2023, the Township incorrectly remitted a duplicate payment to the Ohio Public Employees Retirement System (OPERS) in the amount of \$989.68. As of the date of this report, the Township has not rectified this issue with OPERS. The Township should contact OPERS and obtain a refund or a credit as a result of this error and make the necessary revisions to their accounting system. The remaining other adjusting factors totaling \$21.90 should be investigated and corrected by the Township.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 14, 2025

OHIO AUDITOR OF STATE KEITH FABER



MONDAY CREEK TOWNSHIP

PERRY 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 8/26/2025

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This report is a matter of public record and is available online at
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