



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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, 2020 and 2019.

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, 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 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 issue to report.

### **Current Year Observation**

We noted the Township's annual report for the year ended December 31, 2020 filed in the HINKLE system did not include notes to the financial statements. The Township re-filed the report to include notes to the financial statements on April 28, 2021. This was not within sixty days after the close of the fiscal year as required by **Ohio Rev. Code § 117.38**. Failure to file a complete report by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Township should implement policies and procedures to ensure a complete report filing is made within sixty days after the close of the fiscal year.

### **Current Status of Matter Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2018 and 2017 included a material weakness in financial reporting due to audit adjustments identified; including the failure to accurately record fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. This finding was not corrected in the current period and fund balances were again recorded incorrectly. For the year ended December 31, 2019, encumbrances and the excess of subsequent year appropriations over estimated receipts were not properly recorded as assigned within the General fund.

Auditor of State Bulletin 2020-008 prescribed new requirements for Governmental Accounting Standards Board Statement No. 54 for entities filing regulatory basis. For the year ended December 31, 2020, the Township did not include the required footnote disclosure under these new requirements. The Township should review Auditor of State Bulletin 2020-008 and ensure the proper disclosures are made for fund balances under Governmental Accounting Standards Board Statement No. 54.

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

May 3, 2021

# 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 5/18/2021**

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](http://www.ohioauditor.gov)