



OHIO AUDITOR OF STATE
KEITH FABER





INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Madison Township
Clark County
228 West Columbus Rd.
P.O. Box V
South Charleston, Ohio 45368

We have performed the procedures enumerated below on the Madison Township's (the Township) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2019 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2020 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2021 and 2020 Bank Reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Township in the Hinkle System. The amounts agreed.

Cash (Continued)

4. We confirmed the December 31, 2021 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found no exceptions.
6. We selected one reconciling credit (deflating bank error) from the December 31, 2021 bank reconciliation:
 - a. We traced the credit to the subsequent bank statements.
 - b. We agreed the credit amount to the Receipt Detail Report and determined it was dated prior to December 31.

We noted a credit adjusting factor (deflating bank error) on the bank reconciliation, in the amount of \$315.56. We determined the deflating bank error was due to transactions being cleared that did not match the bank statements in the Emergency Medical Transport Fund. This resulted in an expense being reduced when it should not have been.
7. We inspected the Fund Status Report to determine whether the following Findings For Adjustment identified in the prior agreed-upon procedures report were properly posted to the ledgers and reflected in the fund balances in Procedure 2.
 - due from the General fund, payable to the Debt Service fund
 - due from the Emergency Medical Transport Fund, payable to the Fire District fund
 - due from the Emergency Medical Transport fund, payable to the Fire District Fund
 - due from the Fire District fund, payable to the Emergency Medical Transport Fund

We noted one exception. The \$21,245 due from the General Fund and payable to the Debt Service Fund was not posted. In the prior agreed-upon procedures, the Township transferred \$21,245 from the Debt Service Fund to the General Fund. **Ohio Rev. Code § 5705.16** does not permit this transfer without approval of the Tax Commissioner. The Township did not obtain this approval. We therefore requested management to adjust this amount to the Debt Service Fund. As of the date of this report, management has not yet made the required adjustment back to the Debt Service Fund and has declined to obtain the aforementioned required approvals. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the General Fund in favor of the Debt Service Fund in the amount of \$21,245. This finding was previously issued in the prior agreed-upon procedures and is being issued again as the issue still remains.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the County Vendor Activity Reports for 2021 and a total of five from 2020:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Detail Report. The amounts agreed.
 - b. We inspected the Receipt Detail Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipt Detail Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (Continued)

2. We inspected the Receipt Detail Report and the Clark County Vendor Activity Reports to determine whether it included two real estate tax receipts plus advances totaling \$132,100 received in February, March, June, and July of 2021 and advances totaling \$102,900 received in January, February, June, and July of 2020. The Receipt Detail Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the \$102,380.95 from the FEMA Treasury and the \$10,000 from the Ohio Department of Commerce to the Township during 2021 with the grantors.
 - a. We inspected the Receipt Detail Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Receipt Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Emergency Medical Service Receipts

1. We confirmed the amounts paid from Medicount Management, the service organization that performs the emergency medical billings, to the Township during 2020. We found no exceptions.
 - a. We inspected the Receipt Detail Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Revenue Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Other Receipts

1. We selected 10 other receipts from the year ended December 31, 2020 and:
 - a. Agreed the receipt amount recorded in the Receipt Detail Report to supporting documentation. The amounts agreed.
 - b. Inspected the Receipt Detail Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following bond and loan were outstanding as of December 31, 2019. These amounts agreed to the Townships January 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
2018 EMS Squad Loan	\$87,500
2018 EMS Vehicle Bonds	\$96,531

2. We inquired of management, and inspected the Receipt Detail Report and Payment Register Detail Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3.

Debt (Continued)

3. We obtained a summary of bond and loan debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules and invoice summaries to Emergency Medical Transport Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Township made the payments. We found the following exceptions:
 - In 2020, \$27,859 in principal payments were posted as capital outlay in the accounting system.
 - In 2020, two late payments were noted.
 - In 2021, \$672 in principal payment was posted as administrative in the accounting system.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization. We found two exceptions where employees did not have withholding forms on file.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check. We found no exceptions.
 - b. We inspected the fund and account codes which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2022	January 10, 2022	\$1,233.93	\$1,233.93
State income taxes	January 15, 2022	January 10, 2022	\$437.99	\$437.99
Local income tax-RITA	April 4, 2022	January 10, 2022	\$592.05	\$592.05
OPERS retirement	January 30, 2022	January 10, 2022	\$3,122.71	\$3,122.71
Northeastern Local School District	March 19, 2022	January 10, 2022	\$67.74	\$67.74
Southeastern Local School District	March 19, 2022	January 10, 2022	\$384.19	\$384.19
Cedarville Local School District	January 17, 2022	January 10, 2022	\$25.84	\$25.84

We found no exceptions.

Payroll Cash Disbursements (Continued)

3. For the pay periods ended October 31, 2021 and September 30, 2020, we
 - a. Recomputed the allocation of the Fiscal Officer's and Boards' salary amounts to the General, Motor Vehicle License Tax, Gasoline Tax, Road & Bridge, Fire District, Emergency Medical Transport, and the Permissive Motor Vehicle License Tax funds per the Wage Detail Report.
 - b. Traced the Fiscal Officer's and Boards' pay for time or services performed to supporting certifications the Revised Code requires.

We noted one exception. Although the Fiscal Officer completed and signed the certification, the percentages for each fund did not agree to the charges in the accounting system. Seventy-five percent (\$1,232) of the October pay for the Fiscal Officer should have been posted to the Gasoline Tax, Permissive Motor Vehicle License Tax, Motor Vehicle License Tax, and Road and Bridge Funds, however, only \$411 was posted to the Gasoline Tax Fund. Additionally, ten percent (\$164) should have been posted to the Fire District Fund, however, \$411 was posted to the Fire District Fund. In addition, ten percent (\$164) should have been posted to the Emergency Medical Transport Fund, however, \$411 was posted to the Emergency Medical Transport Fund. Lastly, five-percent (\$82) should have been posted for the General Fund, however \$411 was posted to the General Fund.
4. We compared total gross pay for the fiscal officer and each board member for 2021 and 2020 to the compensation permitted by Ohio Revised Code §§ 507.09 and 505.24, respectively. We found four exceptions.

1. Finding For Recovery Repaid Under Audit- Fiscal Officer Stout

Ohio Rev. Code § 507.09(A)(3) states in calendar year 2018, the township fiscal officer shall be entitled to compensation as follows: In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars. **Ohio Rev. Code § 507.09(A)(4)** states, in townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars. **Ohio Rev. Code § 507.09(B)** states, in calendar year 2019 and in each calendar year thereafter through calendar year 2028, the compensation determined under division (A) of this section shall be increased by one and three-quarters per cent.

Ohio Const. Art. II, Section 20 states that the general assembly, in cases not provided for in the constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

The Township's budget fell in the range of \$500,000 to \$750,000 and \$750,000 to \$1,500,000 during 2020 and 2021, respectively, and the Fiscal Officer Bonnie Stout's terms during the period was April 1, 2016 through March 31, 2020 and April 1, 2020 through March 31, 2024. However, during this time, Ms. Stout's salary was improperly calculated and disbursed according to Ohio Rev. Code § 507.09. This resulted in an overpayment for salary years 2020-2021 totaling \$3,178.58.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Bonnie Stout, Fiscal Officer, for \$3,178 and in favor of the Madison Township General, Gasoline Tax, Fire District, and Emergency Medical Transport Funds.

This amount was repaid by Bonnie Stout on August 25, 2022, as evidenced by receipt 81-2022. As such, this constitutes a Finding for Recovery Repaid Under Audit.

Payroll Cash Disbursements (Continued)

2. Finding For Recovery Repaid Under Audit- Trustee Florence

Ohio Rev. Code § 505.24(A)(3) states in calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows: in townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, forty-nine dollars and sixty-three cents per day for not more than two hundred days. **Ohio Rev. Code § 505.24(A)(4)** states in townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days; **Ohio Rev. Code § 505.24(B)** states in calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent.

Ohio Const. Art. II, Section 20 states that the general assembly, in cases not provided for in the constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

The Township's budget fell in the range of \$500,000 to \$750,000 and \$750,000 to \$1,500,000 during 2020 and 2021, respectively, and the former Trustee Thomas Florence's term during the period was January 1, 2018 through December 31, 2021. However, during this time, Mr. Florence's salary was improperly calculated and disbursed according to Ohio Rev. Code § 505.24. This resulted in an overpayment for salary years 2020-2021 totaling \$1,693.98.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Thomas Florence, former Trustee, for \$1,693 and in favor of the Madison Township General, Gasoline Tax, Fire District, Emergency Medical Transport, Permissive Motor Vehicle License Tax, Motor Vehicle License Tax, and Road and Bridge Funds.

This total amount was repaid by Thomas Florence on August 25, 2022, as evidenced by receipt 84-2022. As such, this constitutes a Finding for Recovery Repaid Under Audit.

3. Finding For Recovery Repaid Under Audit- Trustee White

Ohio Rev. Code § 505.24(A)(3) states in calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows: in townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, forty-nine dollars and sixty-three cents per day for not more than two hundred days. **Ohio Rev. Code § 505.24(A)(4)** states in townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days; **Ohio Rev. Code § 505.24(B)** states in calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent.

Ohio Const. Art. II, Section 20 states that the general assembly, in cases not provided for in the constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

Payroll Cash Disbursements (Continued)

The Township's budget fell in the range of \$500,000 to \$750,000 and \$750,000 to \$1,500,000 during 2020 and 2021, respectively, and the Trustee Russell White's term during the period was January 1, 2018 through December 31, 2021. However, during this time, Mr. White's salary was improperly calculated and disbursed according to Ohio Rev. Code § 505.24. This resulted in an overpayment for salary years 2020-2021 totaling \$1,693.98.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Russell White, Trustee, for \$1,693 and in favor of the Madison Township General, Gasoline Tax, Fire District, Emergency Medical Transport, Permissive Motor Vehicle License Tax, Motor Vehicle License Tax, and Road and Bridge Funds.

This total amount was repaid by Russell White on August 25, 2022, as evidenced by receipt 82-2022. As such, this constitutes a Finding for Recovery Repaid Under Audit.

4. Finding For Recovery Repaid Under Audit- Trustee Garringer

Ohio Rev. Code § 505.24(A)(3) states in calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows: in townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, forty-nine dollars and sixty-three cents per day for not more than two hundred days. **Ohio Rev. Code § 505.24(A)(4)** states in townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days; **Ohio Rev. Code § 505.24(B)** states in calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent.

Ohio Const. Art. II, Section 20 states that the general assembly, in cases not provided for in the constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

The Township's budget fell in the range of \$500,000 to \$750,000 and \$750,000 to \$1,500,000 during 2020 and 2021, respectively, and the Trustee Michael Garringer's term during the period was January 1, 2020 through December 31, 2023. However, during this time, Mr. Garringer's salary was improperly calculated according to Ohio Rev. Code § 505.24. This resulted in an overpayment for salary years 2020-2021 totaling \$1,341.81.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for monies illegally expended is hereby issued against Michael Garringer, Trustee, for \$1,341 and in favor of the Madison Township General, Gasoline Tax, Fire District, Emergency Medical Transport, Permissive Motor Vehicle License Tax, Motor Vehicle License Tax, and Road and Bridge Funds.

This total amount was repaid by Mr. Garringer on August 25, 2022, as evidenced by receipt 83-2022. As such, this constitutes a Finding for Recovery Repaid Under Audit.

5. We inspected the Appropriation ledger and meeting minutes to determine the Township properly credited the paid leave costs against the tax obligations and/or deferred the tax obligations to future periods. Insurance reimbursements made were in compliance with Ohio Rev. Code §§ 505.60, 505.601, 505.602 and 505.603 and federal regulations.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found one exception. The Township expended \$200 from the Permissive Motor Vehicle License Tax Fund improperly.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found six instances where the certification date was after the vendor invoice date, and there was also no evidence that a Then and Now Certificate was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a Then and Now Certificate is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General, Fire District, and EMT Service Levy funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected the one interfund transfer from the 2021 Interfund Transfer Detail for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2021 and 2020 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Township management and determined that the Township did not have any completed public records requests during the engagement period.
3. We inquired whether the Township had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.

Sunshine Law Compliance (Continued)

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Township's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Township's poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Township management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or requestWe found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found three exceptions. The Township entered into executive sessions; however, the purpose for the meetings was not provided.

Contract Compliance

1. We inspected the Minutes/Payment Register Detail and identified the Township had expenditures subject to competitive bidding.
2. We selected one contract \$45,000 for 2021 and one for 2020 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Township accepted the lowest bid and met the requirements of Ohio Rev. Code §5575.01.
 - ii. No bid splitting occurred
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.

Contract Compliance (Continued)

We found two exceptions. Ohio Rev. Code § 5575.01 requires competitive bidding for Contracts for the maintenance or repair of roads, where the amount involved exceeds \$45,000. In each case, the board must advertise once, not later than two weeks prior to the letting of the contract, in a newspaper of general circulation in the township. Award must be to the lowest responsible bidder. The Township had two projects over the threshold, but did not competitively bid the projects.

Other Compliance

1. Ohio Rev. Code § 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.
2. We inquired of the fiscal officer and/or inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. Fiscal Officer obtained the required training. Fiscal Officer obtained the required training.

We were engaged by the Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Township and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

September 19, 2022

OHIO AUDITOR OF STATE KEITH FABER



MADISON TOWNSHIP

CLARK 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 10/4/2022

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