



OHIO AUDITOR OF STATE
KEITH FABER



**PERRY TOWNSHIP
LAWRENCE COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Perry Township
Lawrence County
4633 State Route 243
Ironton, Ohio 45638

To the Board of Township Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Perry Township, Lawrence County, Ohio (the Township) as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Township as of December 31, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 13 to the 2019 financial statements and Note 12 to the 2018 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2022, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
April 1, 2022

Perry Township

Lawrence County, Ohio

Combined Statement of Receipts, Disbursements

and Changes in Fund Balances (Regulatory Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$42,002	\$161,026			\$203,028
Licenses, Permits and Fees	49,466				49,466
Intergovernmental	16,713	157,207		26,977	200,897
Earnings on Investments	442	164			606
Miscellaneous	4,904	4,774			9,678
<i>Total Cash Receipts</i>	<u>113,527</u>	<u>323,171</u>	<u>0</u>	<u>26,977</u>	<u>463,675</u>
Cash Disbursements					
Current:					
General Government	108,770				108,770
Public Safety		152,943			152,943
Public Works	19,690	141,976			161,666
Capital Outlay	15,175	39,408		26,977	81,560
Debt Service:					
Principal Retirement			12,955		12,955
Interest and Fiscal Charges			1,670		1,670
<i>Total Cash Disbursements</i>	<u>143,635</u>	<u>334,327</u>	<u>14,625</u>	<u>26,977</u>	<u>519,564</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(30,108)</u>	<u>(11,156)</u>	<u>(14,625)</u>	<u>0</u>	<u>(55,889)</u>
Other Financing Receipts (Disbursements)					
Transfers In			14,625		14,625
Transfers Out		(14,625)			(14,625)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(14,625)</u>	<u>14,625</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(30,108)	(25,781)	0	0	(55,889)
<i>Fund Cash Balances, January 1</i>	135,534	282,261			417,795
Restricted		256,480			256,480
Assigned	20,316				20,316
Unassigned (Deficit)	85,110				85,110
<i>Fund Cash Balances, December 31</i>	<u>\$105,426</u>	<u>\$256,480</u>	<u>\$0</u>	<u>\$0</u>	<u>\$361,906</u>

See accompanying notes to the basic financial statements

Perry Township

Lawrence County, Ohio

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)*

All Fiduciary Fund Types

For the Year Ended December 31, 2019

	<u>Agency Fund Type</u>
	<u>Performance Bonds and Fire Trusts</u>
Non-Operating Receipts (Disbursements)	
Other Financing Sources	18,210
Other Financing Uses	<u>(18,210)</u>
<i>Net Change in Fund Cash Balances</i>	0
<i>Fund Cash Balances, January 1</i>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Perry Township, Lawrence County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. This organization is the Ohio Township Association Risk Management Authority (OTARMA). This is a risk sharing pool available to all townships for property and casualty insurance coverage.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Motor Vehicle License Tax Fund The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Road and Bridge Fund The road and bridge fund accounts for and reports fees restricted for maintenance and repair of roads and bridges within the Township.

Fire District Tax Fund The fire district tax fund accounts for and reports that portion for fire services within the Township.

Permissive Motor Vehicle License Tax Fund The permissive motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

Bond Retirement Fund The bond retirement fund accounts for and reports resources restricted for the retirement of debt issued to finance the purchase of a tractor thru the issuance of bonds.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Fund:

Ohio Public Works Commission (OPWC) Fund The Township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Township's own programs.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency fund accounts for insurance proceeds and distributions relating to performance bonds and fire trusts pursuant to Ohio Rev. Code Section 3929.86.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law.

A summary of 2019 budgetary activity appears in Note 4.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Deposits

The Township only had deposits during the year. This was a checking account and was reported on a cash basis.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Compliance

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Fire District Tax Fund by \$75,944 for the year ended December 31, 2019.

Also contrary to Ohio law, the 2019 appropriation measure was not prepared and approved in the proper format or at the proper legal level of control.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$250,252	\$113,527	(\$136,725)
Special Revenue	364,658	323,171	(41,487)
Debt Service	0	14,625	14,625
Capital Projects	26,977	26,977	0
Total	\$641,887	\$478,300	(\$163,587)

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$430,947	\$163,951	\$266,996
Special Revenue	605,663	524,448	81,215
Debt Service	0	14,625	(14,625)
Capital Projects	26,977	26,977	0
Total	\$1,063,587	\$730,001	\$333,586

Note 5 – Deposits

The Township maintains a deposit pool of all funds in use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2019
Demand deposits	\$361,906

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Township.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 7 – Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2019</u>
Cash and investments	\$35,207,320
Actuarial liabilities	\$ 10,519,942

Workers’ Compensation

Workers’ Compensation coverage is provided by the State of Ohio. The Township pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants’ gross salaries. The Township has paid all contributions required through December 31, 2019.

Note 9 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 10 – Debt

Debt outstanding at December 31, 2019, was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$35,153	3.67%

The Township issued general obligation bonds to finance the purchase of a new tractor and mower for Township road maintenance. The Township’s taxing authority collateralized the bonds.

The Tractor Acquisition Bonds were dated March 1, 2016 of the initial denomination of \$78,000, maturing in installments on or before April 30, 2022. Debt was to be repaid in semi-annual installments to WesBanco Bank, Inc. Principal and Interest payments were to be made from the Bond Retirement Fund.

Noncompliance was noted with one of the Township’s debt covenants. The Bond Issuance documents required that a Debt Service Fund be created for the repayment of the principal and interest. However, the Township did not create such a fund. Instead, they repaid the debt from the Permissive Motor Vehicle License Fund. The accompanying financial statements presented by the Township have been adjusted to report the activity in the proper funds.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	General Obligation Bonds
2020	14,625
2021	14,625
2022	7,913
Total	\$37,163

Note 11 – Contingent Liabilities

Grants

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Litigation

The Township is not currently party to legal proceedings.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2019

Note 12 – Contractual Commitments

The Township had outstanding encumbrances at December 31, 2019:

General Fund	\$ 20,316
Special Revenue Funds	\$175,496

Note 13 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. The investments of the pension and other employee benefit plan in which the Township participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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Perry Township

Lawrence County, Ohio

Combined Statement of Receipts, Disbursements

and Changes in Fund Balances (Regulatory Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2018

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$43,002	\$165,075			\$208,077
Licenses, Permits and Fees	41,477				41,477
Intergovernmental	16,393	136,990		67,129	220,512
Earnings on Investments	34	13			47
Miscellaneous	4,383	6			4,389
<i>Total Cash Receipts</i>	<u>105,289</u>	<u>302,084</u>	<u>0</u>	<u>67,129</u>	<u>474,502</u>
Cash Disbursements					
Current:					
General Government	112,689				112,689
Public Safety		78,074			78,074
Public Works		168,129			168,129
Capital Outlay	37,761			67,129	104,890
Debt Service:					
Principal Retirement			12,486		12,486
Interest and Fiscal Charges			2,139		2,139
<i>Total Cash Disbursements</i>	<u>150,450</u>	<u>246,203</u>	<u>14,625</u>	<u>67,129</u>	<u>478,407</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(45,161)</u>	<u>55,881</u>	<u>(14,625)</u>	<u>0</u>	<u>(3,905)</u>
Other Financing Receipts (Disbursements)					
Transfers In			14,625		14,625
Transfers Out		(14,625)			(14,625)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(14,625)</u>	<u>14,625</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(45,161)</u>	<u>41,256</u>	<u>0</u>	<u>0</u>	<u>(3,905)</u>
<i>Fund Cash Balances, January 1</i>	<u>180,695</u>	<u>241,005</u>	<u>0</u>	<u>0</u>	<u>421,700</u>
Restricted		282,261			282,261
Assigned	135,534				135,534
<i>Fund Cash Balances, December 31</i>	<u>\$135,534</u>	<u>\$282,261</u>	<u>\$0</u>	<u>\$0</u>	<u>\$417,795</u>

See accompanying notes to the basic financial statements

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Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Perry Township, Lawrence County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. This organization is the Ohio Township Association Risk Management Authority (OTARMA). This is a risk sharing pool available to all townships for property and casualty insurance coverage.

The Township’s management believes these financial statements present all activities for which the Township is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township’s financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

Fund Accounting

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

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Gas Tax Fund The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

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Road and Bridge Fund The road and bridge fund accounts for and reports fees restricted for maintenance and repair of roads and bridges within the Township.

Fire District Tax Fund The fire district tax fund accounts for and reports that portion for fire services within the Township.

Permissive Motor Vehicle License Tax Fund The permissive motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Fund:

Bond Retirement Fund The bond retirement fund accounts for and reports resources restricted for the retirement of debt issued to finance the purchase of a tractor thru the issuance of bonds.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Fund:

Ohio Public Works Commission (OPWC) Fund The Township received a grant from the state for capital improvements. The proceeds are restricted for capital improvement.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Township did not encumber all commitments required by Ohio law. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2018 budgetary activity appears in Note 4.

Deposits

The Township only had deposits during the year. This was a checking account and was reported on a cash basis.

Capital Assets

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Compliance

Contrary to Ohio law, the Township did not properly approve a Permanent Appropriation Measure for 2018 at the beginning of the year. 2018 appropriations were approved on September 27, 2018.

Also contrary to Ohio law, the Township had an unrecorded encumbrance at year end in the amount of \$19,690.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$250,252	\$105,289	(\$144,963)
Special Revenue	364,658	302,084	(62,574)
Debt Service	0	14,625	14,625
Capital Projects	67,129	67,129	0
Total	\$682,039	\$489,127	(\$192,912)

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$349,810	\$170,140	\$179,670
Special Revenue	485,619	260,828	224,791
Debt Service	0	14,625	(14,625)
Capital Projects	67,129	67,129	0
Total	\$902,558	\$512,722	\$389,836

Note 5 – Deposits

The Township maintains a deposit pool of all funds in use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31 was as follows:

	2018
Demand deposits	\$417,795

Deposits are insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Township.

Note 7 – Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township’s policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2018</u>
Cash and investments	\$33,097,416
Actuarial liabilities	\$ 7,874,610

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

Note 9 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018.

Note 10 – Debt

Debt outstanding at December 31, 2018, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
General Obligation Bonds	\$48,108	3.67%

The Township issued general obligation bonds to finance the purchase of a new tractor and mower for Township road maintenance. The Township's taxing authority collateralized the bonds.

The Tractor Acquisition Bonds were dated March 1, 2016 of the initial denomination of \$78,000, maturing in installments on or before April 30, 2022. Debt was to be repaid in semi-annual installments to WesBanco Bank, Inc. Principal and Interest payments were to be made from the Bond Retirement Fund.

Perry Township
Lawrence County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Noncompliance was noted with one of the Township’s debt covenants. The Bond Issuance documents required that a Debt Service Fund be created for the repayment of the principal and interest. However, the Township did not create such a fund. Instead, they repaid the debt from the Permissive Motor Vehicle License Fund. The accompanying financial statements presented by the Township have been adjusted to report the activity in the proper funds.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Year Ending December 31:	General Obligation Bonds
2019	\$14,625
2020	14,625
2021	14,625
2022	7,913
Total	<u>\$51,788</u>

Note 11 – Contingent Liabilities

Grants

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Litigation

The Township is not currently party to legal proceedings.

Note 12 – Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Township. The investments of the pension and other employee benefit plan in which the Township participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Township’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Perry Township
Lawrence County
4633 State Route 243
Ironton, Ohio 45638

To the Board of Township Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of Perry Township, Lawrence County, (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated April 1, 2022, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Township.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2019-009 through 2019-011 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2019-001 through 2019-009.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
April 1, 2022

**PERRY TOWNSHIP
LAWRENCE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2019 AND 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2019-001

NONCOMPLIANCE / FINDING FOR RECOVERY – RESOLVED UNDER AUDIT (REPAYMENT PLAN)

Ohio Rev. Code § 505.60(A) states as provided in this section and section 505.601 of the Revised Code, the board of township trustees of any township may procure and pay all or any part of the cost of insurance policies that may provide benefits for hospitalization, surgical care, major medical care, disability, dental care, eye care, medical care, hearing aids, prescription drugs, or sickness and accident insurance, or a combination of any of the foregoing types of insurance for township officers and employees. Ohio Rev. Code § 505.601 states if a board of township trustees does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, the board of township trustees may reimburse any township officer or employee for each out-of-pocket premium attributable to the coverage provided for that officer or employee for insurance benefits described in division (A) of section 505.60 of the Revised Code that the officer or employee otherwise obtains, if all of the following conditions are met:

- (A) The board of township trustees adopts a resolution that states that the township has chosen not to procure a health care plan under section 505.60 of the Revised Code and has chosen instead to reimburse its officers and employees for each out-of-pocket premium attributable to the coverage provided for them for insurance benefits described in division (A) of section 505.60 of the Revised Code that they otherwise obtain.
- (B) That resolution provides for a uniform maximum monthly or yearly payment amount for each officer or employee to cover themselves and their immediate dependents, beyond which the township will not reimburse the officer or employee.
- (C) That resolution states the specific benefits listed in division (A) of section 505.60 of the Revised Code for which the township will reimburse all officers and employees of the township. The township may not reimburse officers and employees for benefits other than those listed in division (A) of section 505.60 of the Revised Code.

Contrary to the Ohio Revised Code Sections above, Douglas Matthew Malone was reimbursed a total of \$9,000 for medical and hospital expenses. These costs were not for insurance premiums covering medical and hospitalization. In addition to this, he also received additional insurance benefits that were directly purchased by the Township for vision and dental insurance contrary to the Township's Resolution approving to operate under ORC § 505.601 and for life insurance despite the lack of a Township Resolution authorizing the purchase. The total of these benefits were \$4,058. This resulted in Mr. Malone receiving excess compensation totaling \$13,058 during the years of 2018, 2019, and 2020 for improper healthcare related expenses. Former Township Fiscal Officer Teresa Lawless received or collected \$12,041 of the public money used to make the erroneous payments. Township Fiscal Officer Jeff Joseph received or collected \$1,017 of the public money used to make the erroneous payments.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of office. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

**FINDING NUMBER 2019-001
(Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued jointly and severally against Township Trustee Douglas Matthew Malone and his bonding company, Ohio Township Association Risk Management Authority, in the amount of \$13,058, against former Township Fiscal Officer Teresa Lawless, and her bonding company, Travelers Casualty and Surety Company of America in the amount of \$12,041, and against Township Fiscal Officer Jeff Joseph, and his bonding company, Ohio Township Association Risk Management Authority in the amount of \$1,017 and in favor of Perry Township, Lawrence County's General Fund.

On November 25, 2021, Douglas Matthew Malone entered into a Settlement Agreement / Repayment Plan with Perry Township to repay the above finding amount of \$13,058 starting on January 25, 2022.

FINDING NUMBER 2019-002

NONCOMPLIANCE / FINDING FOR RECOVERY

Ohio Rev. Code § 505.60(A) states as provided in this section and section 505.601 of the Revised Code, the board of township trustees of any township may procure and pay all or any part of the cost of insurance policies that may provide benefits for hospitalization, surgical care, major medical care, disability, dental care, eye care, medical care, hearing aids, prescription drugs, or sickness and accident insurance, or a combination of any of the foregoing types of insurance for township officers and employees. Ohio Rev. Code § 505.601 states if a board of township trustees does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, the board of township trustees may reimburse any township officer or employee for each out-of-pocket premium attributable to the coverage provided for that officer or employee for insurance benefits described in division (A) of section 505.60 of the Revised Code that the officer or employee otherwise obtains, if all of the following conditions are met:

(A) The board of township trustees adopts a resolution that states that the township has chosen not to procure a health care plan under section 505.60 of the Revised Code and has chosen instead to reimburse its officers and employees for each out-of-pocket premium attributable to the coverage provided for them for insurance benefits described in division (A) of section 505.60 of the Revised Code that they otherwise obtain.

(B) That resolution provides for a uniform maximum monthly or yearly payment amount for each officer or employee to cover themselves and their immediate dependents, beyond which the township will not reimburse the officer or employee.

(C) That resolution states the specific benefits listed in division (A) of section 505.60 of the Revised Code for which the township will reimburse all officers and employees of the township. The township may not reimburse officers and employees for benefits other than those listed in division (A) of section 505.60 of the Revised Code.

Contrary to the Ohio Revised Code Sections above, Fiscal Officer Teresa Lawless received benefits related to healthcare costs in 2018, 2019, and 2020 that were not allowable. They were as follows:

- In 2018, she received \$55 for life insurance benefits that were not approved or permitted.
- In 2018, she received reimbursement of \$400 for COSE Annual Membership Dues, which was the Health Insurance provider and which was not permitted by the Township's Resolution to operate under ORC § 505.601.
- In 2018 thru 2020, she received dental insurance benefits purchased by the Township in the amount of \$599, which was not permitted by the Township's Resolution to operate under ORC § 505.601.

**FINDING NUMBER 2019-002
(Continued)**

- In 2018, she received \$3,000 for reimbursement of healthcare expenses that were not related to healthcare insurance premiums.
- In 2018, she received health insurance purchased by the Township in the amount of \$7,421, which was not permitted by the Township's Resolution to operate under ORC § 505.601.
- In 2019, she received health insurance purchased by the Township in the amount of \$11,943, which was not permitted by the Township's Resolution to operate under ORC § 505.601.
- In 2020, she received health insurance purchased by the Township in the amount of \$3,270 which was not permitted by the Township's Resolution to operate under ORC § 505.601.

The total of these benefits were \$26,688. This resulted in Ms. Lawless receiving a total of \$26,688 in excess compensation during the years of 2018, 2019, and 2020 for improper healthcare related expenses.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against former Township Fiscal Officer Teresa Lawless and her bonding company, Travelers Casualty and Surety Company of America, jointly and severally, in the amount of \$26,688, and in favor of Perry Township, Lawrence County's General Fund.

FINDING NUMBER 2019-003

NONCOMPLIANCE / FINDING FOR RECOVERY – RESOLVED UNDER AUDIT (REPAYMENT PLAN)

Ohio Rev. Code § 505.60(A) states as provided in this section and section 505.601 of the Revised Code, the board of township trustees of any township may procure and pay all or any part of the cost of insurance policies that may provide benefits for hospitalization, surgical care, major medical care, disability, dental care, eye care, medical care, hearing aids, prescription drugs, or sickness and accident insurance, or a combination of any of the foregoing types of insurance for township officers and employees. Ohio Rev. Code § 505.601 states if a board of township trustees does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, the board of township trustees may reimburse any township officer or employee for each out-of-pocket premium attributable to the coverage provided for that officer or employee for insurance benefits described in division (A) of section 505.60 of the Revised Code that the officer or employee otherwise obtains, if all of the following conditions are met:

(A) The board of township trustees adopts a resolution that states that the township has chosen not to procure a health care plan under section 505.60 of the Revised Code and has chosen instead to reimburse its officers and employees for each out-of-pocket premium attributable to the coverage provided for them for insurance benefits described in division (A) of section 505.60 of the Revised Code that they otherwise obtain.

(B) That resolution provides for a uniform maximum monthly or yearly payment amount for each officer or employee to cover themselves and their immediate dependents, beyond which the township will not reimburse the officer or employee.

(C) That resolution states the specific benefits listed in division (A) of section 505.60 of the Revised Code for which the township will reimburse all officers and employees of the township. The township may not reimburse officers and employees for benefits other than those listed in division (A) of section 505.60 of the Revised Code.

**FINDING NUMBER 2019-003
(Continued)**

Contrary to the Ohio Revised Code Sections above, Barry Blankenship received benefits related to healthcare costs in 2018, 2019, 2020, and 2021 that were not allowable. They were as follows:

- In 2018, he received life insurance benefits purchased by the Township in the amount of \$55, which was not approved or permitted.
- In 2019, he received reimbursement of out of pocket insurance premiums in excess of what he actually paid in the amount of \$429.
- In 2020, he received health insurance purchased by the Township in the amount of \$14,770, which was not permitted by the Township's Resolution to operate under ORC § 505.601. This would also have constituted an unallowable in term increase for the Trustee since his term was 2018-2021.
- In 2021, he received health insurance purchased by the Township in the amount of \$10,970, which was not permitted by the Township's Resolution to operate under ORC § 505.601. This would also have constituted an unallowable in term increase for the Trustee since his term was 2018-2021.

The total of these benefits were \$26,224. This resulted in a total of \$26,224 paid to Mr. Blankenship during the years of 2018, 2019, 2020, and 2021 for improper healthcare related expenses. Former Township Fiscal Officer Teresa Lawless received or collected \$484 of the public money used to make the erroneous payments. Township Fiscal Officer Jeff Joseph received or collected \$25,740 of the public money used to make the erroneous payments.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of office. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued jointly and severally against Township Trustee Barry Blankenship and his bonding company, Ohio Township Association Risk Management Authority, in the amount of \$26,224, against former Township Fiscal Officer Teresa Lawless, and her bonding company, Travelers Casualty and Surety Company of America in the amount of \$484, and against Township Fiscal Officer Jeff Joseph, and his bonding company, Ohio Township Association Risk Management Authority in the amount of \$25,740 and in favor of Perry Township, Lawrence County's General Fund.

On November 18, 2021, Barry Blankenship entered into a Settlement Agreement / Repayment Plan with Perry Township to repay the above finding amount of \$26,224 starting on January 25, 2022.

FINDING NUMBER 2019-004

NONCOMPLIANCE / FINDING FOR RECOVERY – REPAID UNDER AUDIT

The Township continued to pay dental benefits for former Fiscal Officer Teresa Lawless after she was no longer employed by the Township, totaling \$237. Fiscal Officer Jeff Joseph received or collected the public money used to make the erroneous payments.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of office. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

**FINDING NUMBER 2019-004
(Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Township Fiscal Officer Jeff Joseph, and his bonding company, Ohio Township Association Risk Management Authority, in the amount of \$237, and in favor of Perry Township, Lawrence County's General Fund.

On November 5, 2021, Jeff Joseph paid Perry Township via a personal check the total finding amount of \$237. This amount was deposited into the Township's bank account on November 10, 2021 and posted to the Township's accounting system on November 10, 2021.

FINDING NUMBER 2019-005

NONCOMPLIANCE

Ohio Rev. Code § 5705.38(A) requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1, or in the case of the City of Cincinnati, no later than October 1. This does not apply to school district appropriations.

Ohio Rev. Code § 5705.38(C) requires the following minimum level of budgetary control for "subdivisions" other than schools: "Appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services."

The Township did not approve any appropriation measures for 2018 until September 27, 2018. During that meeting, the Board of Township Trustees approved both the 2018 appropriations and 2019 appropriations. However, the document they actually approved (which was attached to the minute record) was not an appropriation measure prepared at the legal level of control. Instead, they approved a Certificate of Estimated Resources prepared at Fund Type Level for 2018 and 2019. Although these were noted in the minutes as their approved appropriation measures, the documents were actually Certificates of Estimated Resources, which did not meet the required legal level of control as noted above.

This resulted in unlawful appropriations being in effect for the Township which do not meet Ohio Rev. Code requirements.

We recommend the Township review Ohio Rev. Code budgetary requirements relating to Townships to determine what documents are required in addition to the format which should be utilized. We further recommend the Township pass appropriation measures at the legal level of control as required by Ohio law and retain the measures for use by officials and management in planning and monitoring the Township financial activity and for presentation during the audit of the annual financial statements.

FINDING NUMBER 2019-006

NONCOMPLIANCE

Ohio Rev. Code § 5705.41(D)(1) provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

FINDING NUMBER 2019-006
(Continued)

There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Rev. Code.

1. "Then and Now" certificate – If the chief fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Board of Township Trustees can authorize the drawing of a warrant for the payment of the amount due. The Board of Township Trustees has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

2. Blanket Certificate – The auditor or fiscal officer may prepare "blanket" certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The Board of Township Trustees may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Due to deficiencies in internal controls, the following noncompliance issues were noted related to this section of Ohio Revised Code:

- An unrecorded encumbrance was identified at December 31, 2018. Check #12893 for \$19,690 paid to the Shelly Co. from account 001-110-599-0000 should have been encumbered as of December 31, 2018. However, it was charged to Blanket Certificate 11-2019, which was dated January 1, 2019. The invoice to support this payment was dated December 12, 2018, thus, this should have been previously encumbered. This is the responsibility of the Township Fiscal Officer and the Township Trustees to ensure that expenditures are first encumbered prior to expending funds. This resulted in noncompliance with the aforementioned section of Ohio Rev. Code.
- In 2018, both Regular and Super Blanket Certificates were used by the Township. However, the Township Trustees did not approve any type of maximum amount for blanket certificates by ordinance or resolution. This resulted in noncompliance with the aforementioned section of Ohio Rev. Code.

FINDING NUMBER 2019-006
(Continued)

- In 2019, only Super Blanket Certificates were used. However, it was noted that they were not limited to the allowable type expenses noted above. They were used for all expenses. This included line items such as Dental, Vision, and Life Insurances as well as items such as UAN fees, office supplies, machinery and equipment, etc. This resulted in noncompliance with the aforementioned section of Ohio Rev. Code.

Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township's funds exceeding budgetary spending limitations, the Township Fiscal Officer should certify the funds are or will be available prior to obligation by the Township. When prior certification is not possible, "then and now" certification should be used.

We further recommend the use of blanket certificates and super blanket certificates be authorized by a resolution or ordinance adopted by the Board of Trustees. This authorization should establish a maximum amount. This amount should be used by the Township Fiscal Officer when creating such certificates. Also, if Super Blanket Certificates are to be used, they should be for allowable purposes as outlined by the Ohio Rev. Code. We also recommend the Township review Ohio Revised Code requirements for super and regular blanket certificates to ensure they are in compliance.

FINDING NUMBER 2019-007

NONCOMPLIANCE

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township's Fire District Fund had expenditures in excess of appropriations of \$75,944 as of December 31, 2019.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Trustees should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Township Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

FINDING NUMBER 2019-008

NONCOMPLIANCE

Ohio Rev. Code § 505.60 permits townships to procure their own healthcare coverage, while Ohio Rev. Code § 505.601 permits townships to opt not to procure their own plans, but still reimburse officers' and employees' for their healthcare premiums. Ohio Rev. Code § 505.60 specifically permits townships to procure the following forms of healthcare coverage: hospitalization, surgical care, major medical care, disability, dental care, eye care, medical care, hearing aids, prescription drugs, or sickness and accident insurance. In addition, Ohio Rev. Code § 505.60 allows townships to reimburse a township officer or employee for out-of-pocket premiums for insurance policies, including long-term care insurance. The reimbursement is permitted for a township officer or employee who is denied coverage under a township health care plan established pursuant to Ohio Rev. Code § 505.60, or who elects not to participate in the township's plan. The township may reimburse for each out-of-pocket premium attributable to the coverage provided for the officer or employee for insurance benefits that the board could have provided under Ohio Rev. Code § 505.60(A). The reimbursement for the officer, employee, and their immediate dependent cannot exceed an amount equal to the average premium paid by the township under any health care plan it procures [Ohio Rev. Code § 505.60(D)] and cannot be reimbursed for immediate dependents if they elect not to participate in the plan (2017 Op. Att'y. Gen. No. 2017-007).

Requirements governing township-procured health insurance coverage apply equally to township-paid coverage through a health insuring corporation contract as follows:

- that an officer or employee may decline coverage under either method without affecting the availability of coverage to other officers and employees
- that either method may provide the same kinds of coverage
- that coverage under either method is to be paid from the same township sources used to pay employee and officer compensation
- that immediate dependents may be covered under either method
- that reimbursement of an officer or employee for premiums paid for alternative coverage (e.g., through a spouse) is only for the part of the premium paid for the same kinds of coverage offered by the township's plan, whether it be provided through insurance or a health insuring corporation contract

The statute does not permit reimbursements for:

- deductibles
- the employer's portion of premiums
- healthcare expenses related to family members, not on the township healthcare plan

If a township opts not to procure its own health insurance, it still is permitted to reimburse any township officer or employee for each out-of-pocket premium that the officer or employee incurs pursuant to Ohio Rev. Code § 505.601. However, pursuant to Ohio Rev. Code § 505.601, the township must meet the following three conditions:

1. The board of township trustees adopts a resolution stating that the township has chosen not to procure a health care plan and has chosen instead to reimburse its officers and employees for each out-of-pocket premium,
2. The resolution provides for a uniform maximum monthly or yearly payment amount for each officer and employee,

FINDING NUMBER 2019-008
(Continued)

3. The resolution states the specific benefits, pursuant to Ohio Rev. Code § 505.60(A), that will be reimbursed.

Ohio Rev. Code § 505.601 (reimbursement when a township does *not* offer health insurance to its officers/employees) covers reimbursements made to township officers/employees for dependent health care coverage. Reimbursement is only for the part of the out-of-pocket premium attributable to the coverage provided for the officer or employee for insurance benefits that the board could have provided under Ohio Rev. Code § 505.60(A), and that the reimbursement covers immediate dependents in addition to the officer or employee.

The Township had a policy in place that approved them to operate under Ohio Rev. Code § 505.601; however, the three elements noted above were not included in their resolution. Also, the resolutions approved to pay for out of pocket medical expenses, which is not allowed by the Ohio Rev. Code above. This resulted in improper healthcare, vision, dental, and life insurance coverage purchased by the Township for Township elected officials without proper approval. It also resulted in elected officials being reimbursed for out of pocket healthcare expenses that were not health care premiums.

We recommend the Township Trustees review Ohio Rev. Code requirements regarding the purchase and reimbursement of Township insurance and consult with their legal counsel in order to develop and approve a policy in accordance with the above Ohio Rev. Code guidelines. We further recommend the Township follow the policy in regards to whether they intend to purchase insurance or provide insurance reimbursement for premiums.

FINDING NUMBER 2019-009

NONCOMPLIANCE / MATERIAL WEAKNESS

The Township issued 2016 tractor bonds, and as part of the debt documentation, the Board of Trustees issued a "CERTIFICATE UNDER SECTIONS 103(b)(2) AND 148 OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED". In this certificate, section F (3) stated that "except for the Bond Retirement Fund, no other account or fund has been or will be established to pay principal of, premium, if any, or interest on the bonds. There are no moneys, sources of funds, securities or obligations that have been, or will be, pledged as collateral for the payment of principal of, premium, if any, or interest on the Bonds, and there are no moneys, sources of funds, securities or obligations with respect to which the Issuer has given or will give any reasonable assurance to any holder of the Bonds that such funds will be available to pay principal of, premium, if any, or interest on the Bonds."

Therefore, all principal and interest payments on the bonds in the amount of \$14,625 in 2018 and \$14,625 for 2019 noted above should have been paid from a Bond Retirement Fund. However, the Township did not create such a fund for repayment. Instead, they chose to repay the debt from the Permissive Motor Vehicle License Tax Fund in both years.

This improper repayment was a result of the Township Fiscal Officer not being aware that a Bond Retirement Fund was required to repay the debt. This noncompliance caused improper reporting on the 2018 and 2019 financial statements. Adjustments have been made to both years' financial statements to correct the error this caused in reporting.

We recommend the Township create a Bond Retirement Fund and pay all future debt payments from this fund as required.

FINDING NUMBER 2019-010

MATERIAL WEAKNESS

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

In order to achieve proper financial reporting, all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements.

Sound financial reporting is the responsibility of the Township Fiscal Officer and Board of Trustees and is essential to ensure the information provided to the readers of the financial statement is complete and accurate.

Due to deficiencies in internal control related to financial reporting, the Township misclassified and misposted various receipts, disbursements, and fund balances in the annual financial report submitted to the Auditor of State for fiscal years 2019 and 2018. These misstatements had the following effect on the Township's financial statements:

December 31, 2019 Financial Statements:

- The Township did not report principal and interest payments from a Bond Retirement Fund as required. Instead, the debt service payments were made from the Permissive Motor Vehicle License Tax Fund, General Governmental Disbursements Line Item. This resulted in an overstatement of disbursements of \$14,625 in the Permissive Motor Vehicle License Tax Fund and an understatement of Bond Retirement Fund disbursements of the same amount.
- Insurance proceeds in the amount of \$18,210 were recorded as Miscellaneous Operating receipts in the General fund, instead of Other Financing Sources - Insurance Proceeds Receipts in a Fiduciary Fund as required by the Ohio Rev. Code. Due to this, General Fund Miscellaneous Receipts were overstated by this amount, along with General Government Disbursements when monies were paid out. Also, the Fiduciary Fund was omitted entirely from the financial statement presentation.
- On behalf of payments for an OPWC project were not recorded. This resulted in an understatement of Intergovernmental Receipts and Capital Outlay disbursements in the amount of \$26,977 in the OPWC Fund.
- Homestead and Rollback receipts in the amount of \$15,953 were recorded in the Fire District Fund as Tax receipts instead of Intergovernmental receipts.
- State Grant receipts in the amount of \$16,250 were recorded in the Fire District Fund as Miscellaneous receipts instead of Intergovernmental receipts.
- Gasoline Tax receipts in the amount of \$79,591 were recorded in the General Fund as Intergovernmental Receipts instead of in the Gasoline Tax Fund as Intergovernmental Receipts.
- General Fund Balance of \$20,316 was misclassified as Unrestricted, instead of Assigned. This was for outstanding encumbrances that were not properly classified on financial statements.

FINDING NUMBER 2019-010
(Continued)

- General Fund General Government disbursements were overstated by \$15,175, and General Fund Capital Outlay disbursements were understated by the same amount.
- General Fund General Government disbursements were overstated by \$19,690, and General Fund Public Works disbursements were understated by the same amount.
- General Fund General Government disbursements were overstated by \$30,500, and Fire District Fund Public Safety disbursements were understated by the same amount.
- Gasoline Tax Fund disbursements of \$43,624 were classified as General Government disbursements instead of Public Works disbursements.
- Road and Bridge Fund disbursements of \$39,825 were classified as General Government disbursements instead of Public Works disbursements.
- Fire District Fund disbursements of \$126,506 were classified as General Government disbursements instead of Public Safety disbursements, \$116,506, and Capital Outlay, \$10,000.
- Permissive Motor Vehicle License Tax Fund disbursements of \$58,578 were classified as General Government disbursements instead of Public Works disbursements.

December 31, 2018 Financial Statements:

- The Township did not report principal and interest payments from a Bond Retirement Fund as required. Instead, the debt service payments were made from the Permissive Motor Vehicle License Tax Fund, General Governmental Disbursements Line Item. This resulted in an overstatement of disbursements of \$14,625 in the Permissive Motor Vehicle License Tax Fund and an understatement of Bond Retirement Fund disbursements of the same amount.
- On behalf of payments for an OPWC project were not recorded. This resulted in an understatement of Intergovernmental Receipts and Capital Outlay disbursements in the amount of \$67,129 in the OPWC Fund.
- Grant receipts in the amount of \$10,900 were recorded in the Fire District Fund as Miscellaneous receipts in the instead of Intergovernmental receipts.
- Homestead and Rollback receipts in the amount of \$16,098 were recorded in the Fire District Fund as Tax receipts in the instead of Intergovernmental receipts.
- Homestead and Rollback receipts in the amount of \$6,040 were recorded in the Road and Bridge Fund as Tax receipts in the instead of Intergovernmental receipts.
- General Fund Balance of \$135,534 was misclassified as Unassigned, instead of Assigned. This was for future appropriations that were not properly classified on financial statements.
- General Fund disbursements of \$37,761 were classified as General Government disbursements instead of Capital Outlay disbursements.
- Gasoline Tax Fund disbursements of \$95,626 were classified as General Government disbursements instead of Public Works disbursements.

FINDING NUMBER 2019-010
(Continued)

- Road and Bridge Fund disbursements of \$55,706 were classified as General Government disbursements instead of Public Works disbursements.
- Fire District Fund disbursements of \$74,072 were classified as General Government disbursements instead of Public Safety disbursements.

This resulted in audit adjustments and reclassifications to the financial statements. Any fund balance adjustments have been posted to the Township's accounting system.

To ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the statements and footnotes by the Township Fiscal Officer and Board of Trustees to identify and correct errors and omissions.

We also recommend the Township Fiscal Officer refer to the Ohio Township Handbook and Auditor of State Bulletins 2000-008, 2002-004 and 2011-004 and also take due care in posting transactions in order to ensure the annual financial statements reflect the appropriate activity for the Township's receipts and disbursements.

FINDING NUMBER 2019-011

MATERIAL WEAKNESS

The State legislature has adopted laws to control expenditures using tax budgets and appropriations. This budgetary process is a plan to coordinate expenditures and resources, and this process should be in place in all governments. Additionally, the budget is an instrument of public policy. A governing board expresses its priorities for using a government's limited resources through its official budget.

While performing budgetary cycle testing for the Township, it was determined that the budgetary cycle process in place had the following deficiencies:

- In 2018, there were no approved appropriations in place until September 2018.
- In 2019, amended appropriation measures were posted to the UAN System but were not approved by the Board of Trustees. Therefore the budget amounts entered into the accounting system were incorrect.
- The Board of Trustees was not provided any comparison of budgeted financial activity with actual financial activity. Therefore the Board of Trustees did not have the ability to monitor the financial activity of the Township during the year.
- The Notes to the Financial Statements filed in the Hinkle System did not report the correct budgetary activity amounts for 2018 or 2019 and have been adjusted to report the correct amounts.

These conditions resulted in a lack of information for officials to monitor and manage Township financial activity, and could result in overspending and deficit fund balances.

We recommend the Township Fiscal Officer and Trustees become familiar with the budgetary requirements of the Ohio Revised Code. We further recommend the Township develop and implement a budgetary cycle that is in compliance with the Ohio Revised Code, and includes the development, approval, documentation, filing and monitoring of the official budget.

Officials' Response:

We did not receive a response from Officials to these findings.

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**PERRY TOWNSHIP
LAWRENCE COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2019 AND 2018**

Finding Number	Finding Summary	Status	Additional Information
2017-001	Noncompliance Citation - Ohio Rev. Code § 5705.38(A), Appropriation measure not properly approved.	Not Corrected.	Township did not provide proper documentation for approval of appropriations. Reissued as Finding Number 2019-005
2017-002	Noncompliance Citation - Ohio Rev. Code § 5705.39, Appropriations exceed Estimated Resources.	Corrective Action Taken and Finding is Fully Corrected.	
2017-003	Noncompliance Citation - Ohio Rev. Code § 5705.40, Amending Appropriations.	Corrective Action Taken and Finding is Fully Corrected.	
2017-004	Noncompliance Citation - Ohio Rev. Code § 5705.41(B), Expenditures exceeded appropriations.	Not Corrected.	Township did not properly monitor this to ensure expenditures did not exceed appropriations. Reissued as Finding 2019-007
2017-005	Noncompliance Citation - Ohio Rev. Code § 5705.41(D)(1), Improper prior certification of funds.	Not Corrected.	Township did not maintain proper Purchase Orders as required by law. Reissued as Finding Number 2019-006
2017-006	Noncompliance Citation / Material Weakness - Bond Retirement Fund not used for proper repayment of bonds.	Not Corrected.	Township was unaware of the requirement to pay debt from a bond retirement fund. Reissued as Finding Number 2019-009
2017-007	Material Weakness - Budgetary Monitoring	Not Corrected.	Township did not implement proper budgetary monitoring controls. Reissued as Finding Number 2019-011
2017-008	Material Weakness - Sound Financial Reporting	Not Corrected.	Errors in posting to the system were identified. Reissued as Finding Number 2019-010

OHIO AUDITOR OF STATE KEITH FABER



**PERRY TOWNSHIP
LAWRENCE 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 4/14/2022

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
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