



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE

## KEITH FABER



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### BASIC AUDIT REPORT

Bloomfield Township  
Logan County  
11435 Co. Rd. 59  
DeGraff, Ohio 43318

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

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

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

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

#### Current Year Observations

1. We noted the bank balances reported on the December 2024 bank reconciliation, for certificates of deposit, did not agree to supporting documentation or confirmation of balances obtained from the bank. As a result, bank balances were understated by \$4,316 on the December 2024 bank reconciliation due to unposted interest. The Township should obtain monthly confirmation of account balances from the bank and update account balances and post interest accordingly. Failure to post interest results in inaccurate accounting records.
2. We noted a 2024 gasoline tax distribution receipt that was originally properly posted to the Gasoline Tax Fund; however, the receipt was then improperly reallocated to the Motor Vehicle License Tax Fund. **Ohio Rev. Code §5705.10(D)** provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. **Ohio Rev. Code §§5728.06 and 5735** govern the use of gasoline tax and its requirements for a separate fund. The Township understated Gasoline Tax Fund receipts and overstated Motor Vehicle Licenses Tax Fund receipts by \$11,935. An adjustment, to which management has agreed, has been made to the Township accounting system. The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

**Current Year Observations (Continued)**

3. We noted that the Township did not state the purpose for an executive session, held in 2024, in its Board of Trustees minute records. **Ohio Rev. Code § 121.22(C)** requires that the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section. Failure to report the reasons for executive sessions could result in unauthorized meetings. The Township should implement policies and procedures to verify executive sessions are only held for allowable purposes and the minutes reflect the general subject matter for the reason.

**Current Status of Matters Reported in our Prior Engagement**

The prior basic audit for the years ended December 31, 2022 and 2021 included noncompliance with **Ohio Rev. Code § 5575.01(A)** as the Township did not advertise bids for a contract for the maintenance and repair of roads that exceeded forty-five thousand dollars and the Township reimbursed General Fund expenditures with American Rescue Plan Act (ARPA) funds by issuing a check from the American Rescue Plan Fund to the Township and posting the subsequent receipt to the General Fund Miscellaneous Revenue account. The current basic audit for the years ended December 31, 2024 and 2023 did not note any issues regarding these matters.

KEITH FABER  
Ohio Auditor of State



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

August 19, 2025

# OHIO AUDITOR OF STATE KEITH FABER



BLOOMFIELD TOWNSHIP

LOGAN 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 9/2/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)