



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Greenfield Township
Gallia County
2046 Dry Ridge Road
Patriot, Ohio 45658

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Greenfield Township, Gallia 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. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The 2023 and 2024 financial reports were originally filed without all required information. The reports were refiled on May 5, 2025 which is not within sixty days after the close of the fiscal year.

The Township should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline and contain all required information to be considered a complete filing.

Current Year Observations (continued)

2. **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 Ohio Rev. Code § 505.60 (A) 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 Ohio Rev. Code § 505.60 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 Ohio Rev. Code § 505.60 (A) 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 Ohio Rev. Code § 505.60 (A) 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 Ohio Rev. Code § 505.60 (A).

The township reimbursed officials for out-of-pocket insurance premiums; however, the reimbursements were processed through the payroll system and were subject to withholdings.

The fiscal officer should consult with their legal counsel to determine the correct method of payment for out-of-pocket insurance premium reimbursements.

3. **Ohio Rev. § 507.12 (B)** states, a newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. Further, Ohio Rev. § 507.12 (C)(1) states in addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office.

The fiscal officer completed an initial term during 2024, however, the fiscal officer did not complete the required minimum of six hours of initial education programs or a total of eighteen continuing education hours during the first term of office.

The fiscal officer should complete all initial and continuing education requirements.

4. **Ohio Rev. Code § 2921.42(A)(1)** states that no public official shall knowingly authorize or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

During 2023, we noted a Trustee signed the Independent Contractor contract for employment of his son, and the township made payments to his son subsequent to the contract signing.

The township should develop a formal policy regarding related party transactions to govern transactions in which members of the board may have a personal interest. This policy may include board members abstaining from voting or signing contracts related to family members.

Current Year Observations (continued)

5. Debt Testing

The township obtained a loan for the purchase of a new road grader in 2023. The township did not post debt proceeds of \$198,428 from KS State Bank or the related capital outlay of the same amount. This resulted in receipts and expenditures being understated by \$198,428.

KEITH FABER
Ohio Auditor of State



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

July 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



GREENFIELD TOWNSHIP

GALLIA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/7/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov