

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**REGULAR AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**





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Columbus, Ohio 43215  
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800-282-0370

Board of Trustees  
Hanover Township  
1525 Rock Haven Rd.  
Newark, Ohio 43055

We have reviewed the *Independent Auditor's Report* of Hanover Township, Licking County, prepared by Julian & Grube, Inc., for the audit period January 1, 2023 through December 31, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Hanover Township is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

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

August 08, 2025

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**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

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## Independent Auditor's Report

Hanover Township  
Licking County  
1525 Rock Haven Rd.  
Newark, Ohio 43055

To the Members of the Board of Trustees:

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statement of Hanover Township, Licking County, Ohio, which comprises the cash balances, receipts, and disbursements for each governmental fund type as of and for the year ended December 31, 2023, and the related notes to the financial statement.

#### ***Unmodified Opinions on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type of Hanover Township as of and for the year ended December 31, 2023 and the related notes to the financial statements, in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as described in Note 2.

#### ***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" section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Hanover Township, as of December 31, 2023, or changes in financial position thereof for the year then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Hanover Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statement, the financial statement is prepared by Hanover Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 2 and GAAP, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hanover Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hanover Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hanover Township's ability to continue as a going concern for a reasonable period of time.

Hanover Township  
Licking County  
Independent Auditor's Report

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2025 on our consideration of Hanover Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hanover Township's 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 Hanover Township's internal control over financial reporting and compliance.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
April 30, 2025

**Hanover Township**  
**Licking 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, 2023*

	Governmental Fund Types			Totals (Memorandum Only)	
	General	Special Revenue	Permanent		
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$51,124	\$487,872	\$	-	\$ 538,996
Licenses, Permits and Fees	-	20,830		-	20,830
Intergovernmental	35,309	178,820		-	214,129
Earnings on Investments	18,008	11,028	29		29,065
Miscellaneous	-	13,273		-	13,273
<i>Total Cash Receipts</i>	<u>104,441</u>	<u>711,823</u>	<u>29</u>		<u>816,293</u>
<b>Cash Disbursements</b>					
Current:					
General Government	72,160	7,965		-	80,125
Public Safety	-	555,370		-	555,370
Public Works	-	465,595		-	465,595
Health	-	23,127		-	23,127
Capital Outlay	-	25,973		-	25,973
<i>Total Cash Disbursements</i>	<u>72,160</u>	<u>1,078,030</u>	<u>-</u>		<u>1,150,190</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>32,281</u>	<u>(366,207)</u>	<u>29</u>		<u>(333,897)</u>
<b>Other Financing Receipts (Disbursements)</b>					
Other Debt Proceeds	-	60,733		-	60,733
<i>Total Other Financing Receipts (Disbursements)</i>	<u>-</u>	<u>60,733</u>	<u>-</u>		<u>60,733</u>
<i>Net Change in Fund Cash Balances</i>	<u>32,281</u>	<u>(305,474)</u>	<u>29</u>		<u>(273,164)</u>
<i>Fund Cash Balances, January 1, restated</i>	<u>14,123</u>	<u>1,074,427</u>	<u>3,715</u>		<u>1,092,265</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 46,404</u></u>	<u><u>\$ 768,953</u></u>	<u><u>\$ 3,744</u></u>		<u><u>\$ 819,101</u></u>

See accompanying notes to the financial statement

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**1. REPORTING ENTITY**

**Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Hanover Township, Licking County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides general government services, road and bridge maintenance, cemetery maintenance, and recreation. The Township contracts with the Hanover Township Volunteer Fire Department to provide fire services and ambulance services.

The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

***Public Entity Risk Pool***

The Township belongs to the Ohio Plan Risk Management, Inc. a non-assessable unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments. Note 6 to the financial statement provides additional information for this entity.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

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

**B. 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:

**Road & Bridge Fund** – This fund receives property tax monies to pay for constructing, maintaining, and repairing Township roads.

**Fire Levy Fund** – This fund receives property tax monies to pay for fire protection and emergency medical services.

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

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Fund Accounting (Continued)**

**Special Revenue Funds (Continued)**

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

**American Rescue Plan Act** – This fund accounts for and reports ARPA monies granted to the Township.

**Permanent Funds**

These funds account for and report financial resources that are restricted to the extent that only earning, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizens). The Township had the following permanent fund:

**Cemetery Trust Fund** – This fund receives interest earned on the nonexpendable corpus from trust agreements. The earnings are used for general maintenance and upkeep of the cemetery.

**C. Basis of Accounting**

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

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code 117-2-03(C) permit.

**D. 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 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.

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process (Continued)**

**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.

A summary of 2023 budgetary activity appears in Note 3.

**E. Deposits and Investments**

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**F. Capital Assets**

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

**H. 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:

**Non-spendable**

The Township classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the non-spendable portion of the corpus in permanent funds.

**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.

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Fund Balance (Continued)**

**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*. For regulatory purposes assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**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.

For regulatory purposes, limited disclosures related to fund balance is included in Note 10.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2023 follows:

Fund Type	2023 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 87,634	\$ 104,441	\$ 16,807
Special Revenue	758,813	772,556	13,743
Permanent	-	29	29
Total	<u><u>\$ 846,447</u></u>	<u><u>\$ 877,026</u></u>	<u><u>\$ 30,579</u></u>

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**3. BUDGETARY ACTIVITY (Continued)**

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$79,127	\$72,160	\$6,967
Special Revenue	1,070,607	1,078,080	(7,473)
Permanent	-	-	-
<b>Total</b>	<b>\$1,149,734</b>	<b>\$1,150,240</b>	<b>\$ (506)</b>

**4. DEPOSITS**

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

2023	
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$816,036
Certificates of deposit	3,065
<b>Total Deposits</b>	<b>\$819,101</b>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township is holding \$0 in unremitted employee payroll withholdings for the year.

Deposits are either insured by the Federal Depository 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 Treasury of State to secure the repayment of all public moneys deposited in the financial institution.

**5. PROPERTY TAX**

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 statement includes 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.

**6. RISK MANAGEMENT**

**Workers' Compensation**

Worker's 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.

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**6. RISK MANAGEMENT (Continued)**

**Risk Pool Membership**

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2023:

	<b>2023</b>
Assets	\$ 23,113,696
Liabilities	(16,078,587)
Members' Equity	\$ 7,035,109

Complete audited financial statements for OPRM can be found at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

**7. DEFINED BENEFIT PENSION PLAN**

***Ohio Public Employees Retirement System***

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

The Ohio Revised Code also prescribes contribution rates. For 2023, OPERS members contributed 10 percent of their gross wages and the Township contributed an amount equal to 14 percent of participant's gross salaries. The Township has paid all contributions required through December 31, 2023.

**8. POSTEMPLOYMENT BENEFITS**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**9. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines

**10. FUND BALANCES**

Included in fund balances are amounts the Township cannot spend, including the un-expendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or service. Encumbrances accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Permanent</u>	<u>Total</u>
<b>Fund Balances:</b>				
Nonspendable	\$ -	\$ -	\$ 3,065	\$ 3,065
Encumbrances	-	50	-	50
<b>Total</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ 3,065</b>	<b>\$ 3,115</b>

The fund balance of special revenue funds is either restricted or committed. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**11. DEBT**

Debt outstanding at December 31, 2023, was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Dump Truck Loan	\$ 60,733	6.33%
<b>Total</b>	<b>\$ 60,733</b>	

The Township issued a dump truck loan to finance the purchase of a new dump truck and plowing equipment for Township road maintenance. The loan will be paid out of the Road and Bridge Fund (Special Revenue Fund Type).

***Amortization***

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

<u>Year Ending December 31:</u>	<u>Dump Truck Loan</u>
2024	\$ 22,861
2025	\$ 22,861
2026	\$ 22,861
<b>Total</b>	<b>\$ 68,583</b>

**HANOVER TOWNSHIP  
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2023**

**12. NONCOMPLIANCE**

Contrary to Ohio Rev. Code §§ 5705.41(B) and 5705.40 the Township had expenditures in excess of appropriations in certain funds within the Special Revenue Fund Type. Contrary to 5705.36(A)(1) the Township did not certify the proper beginning unencumbered balances to the County Budget Commission. Contrary to Ohio Administrative Code § 117-2-02(C)(1), the financial accounting system appropriations and estimated receipts did not agree to what was approved by the Board of Trustees and County Budget Commission.

Contrary to Ohio Revised Code §§ 109.43(B), 149.43(B), 149.43(E)(1), 149.43(E)(2), and 149.42, the Township's elected officials did not attend or have a designee attend the required public records training, display the public records policy conspicuously in all offices, or provide evidence of a records commission meeting or approved records retention schedule as required.

Contrary to Ohio Revised Code § 117.103(B), the Township did not make its current employees aware of the fraud reporting system, nor make new employees confirm receipt of this information.

Contrary to Ohio Revised Code §§ 4115.05 and 5575.01, the Township entered into a contract without performing competitive bidding or establishing prevailing wage rates.

**13. RESTATEMENT OF FUND CASH BALANCE**

The Township increased their beginning fund cash position at January 1, 2023 in the Gasoline Tax Fund (Special Revenue Fund Type) by \$520 related to a duplicate payment from prior years.

	12/31/2022		
	As Previously Reported	Correction	1/1/2023 As Restated
<b>Governmental Funds</b>			
Special Revenue Funds	\$ 1,073,907	\$ 520	\$ 1,074,427
<b>Total Governmental Funds</b>	<u>\$ 1,073,907</u>	<u>\$ 520</u>	<u>\$ 1,074,427</u>

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

Hanover Township  
Licking County  
1525 Rock Haven Rd.  
Newark, Ohio 43055

To the Members of the board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the cash balances, receipts, and disbursements for each governmental fund type of Hanover Township, Licking County, Ohio, as of and for the year ended December 31, 2023 and the related notes to the financial statement and have issued our report thereon dated April 30, 2025, wherein we noted as described in Note 2 to the financial statement, Hanover Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Hanover Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Hanover Township's internal control. Accordingly, we do not express an opinion on the effectiveness of Hanover Township's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Hanover Township's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-002 and 2023-003 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2023-001, 2023-006, and 2023-007 to be significant deficiencies.

Hanover Township  
Licking County  
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hanover Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as items 2023-002, 2023-004, 2023-005, and 2023-008.

**Hanover Township's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Hanover Township's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Hanover Township's responses were not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hanover Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hanover Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
April 30, 2025

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number	2023-001
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**Significant Deficiency – Board Monitoring**

Strong monitoring practices of Township financial activities are the responsibility of the Township's Board and are essential to ensure proper financial reporting. The Board should be provided with and review on a regular basis, the monthly financial reports, bank reconciliations, budgeted versus actual financial activity, and cash balances of the Township.

The Township completed monthly bank reconciliations throughout the audit period and maintained all financial reports in UAN. However, the Board failed to monitor the monthly financial reports, bank reconciliations, budgeted versus actual financial activity, and cash balances to help ensure accuracy.

Failure to monitor the monthly financial reports, bank reconciliations, budgeted versus actual financial activity, and cash balances could lead to noncompliance, errors, and irregularities in the financial statements.

The Township Board should ensure strong monitoring practices of Township financial activities are implemented and operating effectively. This includes, but is not limited to, the Board reviewing monthly financial reports, reviewing bank reconciliations, and ensuring they accurately represent underlying budgeted and actual financial activities and cash balances.

**Officials' Response:** The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

Finding Number	2023-002
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**Material Weakness/Noncompliance – Budgetary Requirements**

- 1) Ohio Rev. Codes § 5705.41(B) and 5705.40 prohibit a subdivision or taxing unit from expending money unless it has been appropriated. The legal level of budgetary control for the Township is the level at which the Board of Trustees adopts the original appropriation measure.
- 2) Ohio Rev. Code § 5705.36(A)(1) requires on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund in the tax budget along with any encumbered balances that existed at the end of the preceding year. In addition, Ohio Rev. Code § 5705.36(A)(3) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenues to be collected will be greater or less than the amount in the official certificate of estimated resources.
- 3) Ohio Admin. Code § 117-2-02(C)(1) states in part, all local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted appropriation balances.

1a) The Township had expenditures in excess of appropriations in certain funds within the Special Revenue Fund Type throughout the year and at year end.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - CONTINUED**

Finding Number	2023-002 (continued)
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- 2a) The Township's unencumbered fund cash balances for January 1, 2023, submitted to the County Budget Commission, did not agree to the financial accounting system.
- 3a) The Township utilizes the financial accounting system to maintain budgetary information (estimated receipts and appropriations). The Township's financial accounting system for estimated receipts and appropriations did not agree to what was certified to and approved by the County Budget Commission and/or approved by the Board of Trustees.
- 1b) Failure to have adequate appropriations approved could result in expenditures exceeding appropriations.
- 2b) Failure to submit proper unencumbered balances to the County affects total estimated resources and allowable appropriations, which could cause deficit spending.
- 3b) Failure to properly update the financial accounting system budgetary amounts does not provide the Township's management and Board with accurate budgetary information on the system generated reports. This increases the Township's risk of expending more money than it receives because the related controls that are implemented in the system would not prevent instances of noncompliance.
- 1c) We recommend appropriation modifications at the legal level of control be appropriately approved by the Board of Trustees.
- 2c) We recommend that the Township properly certify all unencumbered balances going forward.
- 3c) We recommend that approved budgetary modifications be incorporated into the financial accounting system by the Fiscal Officer in a timely manner. This will aid the Board of Trustees and Fiscal Officer in their review of budgetary versus actual information and help ensure budgetary requirements are met.

Officials' Response: The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

Finding Number	2023-003
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Material Weakness – Maintenance of Supporting Documentation

Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are accurately presented and that all receipts and disbursements are made for a proper public purpose.

The Township only used pre-numbered receipt books for the collection of cemetery receipts in certain situations, additionally there was not an organized ledger of receipts related to cemetery sales of graves or for the opening and closing of graves. Additionally, although approved by the Board of Trustees, the Township was unable to provide a finalized signed agreement for a large payment to the fire department that was above the contract amount.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and could result in disbursements that are not for a proper public purpose.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - CONTINUED**

Finding Number	2023-003 (continued)
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The Township should consider using pre-numbered receipts issued by the Fiscal Officer that are maintained in chronological order to support the cemetery receipts. Additionally, the Township should develop additional procedures to help ensure all agreements are signed and maintained in the Township's files for review upon request. This will help ensure the information in the financial statements is complete and accurate.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

Finding Number	2023-004
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**Noncompliance – Public Records Policy and Training**

Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy such as create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

Ohio Rev. Code § 149.43(B) requires the public office shall have a copy of its current retention schedule at a location readily available to the public (see Finding 2023-007).

Ohio Rev. Code § 149.42 requires the appropriate records commission to review the schedules of records retention and disposition, as well as any applications for one-time disposal of obsolete records. This commission shall meet once every twelve months and upon the call of the chairperson.

Certified Public Records Training was not completed by one of the Township's elected officials during their term of office, nor did an appropriate designee attend on their behalf. Furthermore, while the Township has a formal written public records policy, the Township failed to display the policy publicly on a poster in the Township Hall. In addition, the Township was unable to provide evidence the Records Commission met as required or that there was a current record retention schedule approved by the Auditor of State and the Ohio History Connection office.

Failure to follow the aforementioned requirements could result in improper education of public offices regarding the offices' duties related to public records requests, improper withholding of information from stakeholders, and ultimately could result in records requests not being fulfilled in accordance with Ohio law.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training. In addition, the records retention schedule should be readily available. Furthermore, a poster describing the public records policy must be conspicuously displayed at the Township Hall. The Township should ensure evidence exists that the Township records commission met once every twelve months.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - CONTINUED**

Finding Number	2023-005
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Noncompliance – Fraud Reporting System

Ohio Rev. Code § 117.103(B) states that a public office shall provide information about the Ohio fraud reporting system and the means of reporting fraud to each new employee upon employment with the public office. Each new employee shall confirm receipt of this information within thirty days after taking office or beginning employment.

The Township neither made its current employees aware of the fraud reporting system nor made new employees confirm receipt of this information.

Failure to notify employees of the fraud reporting system could lead to instances of unreported fraud.

In order to prevent unreported instances of fraud, we recommend the Township communicate the fraud reporting system to its current employees and implement a process for informing new employees, within thirty days after taking office or beginning employment, of the system. We further recommend they obtain and maintain this for all current employees.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

Finding Number	2023-006
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Significant Deficiency – Payroll Vacation Leave Policies and Procedures

A Township should have a resolution or policy outlining who is eligible to earn vacation leave, how vacation leave is earned/accrued, and how vacation leave is to be requested for use.

The Township did not have any resolution or policy regarding vacation leave.

Failure to have a resolution or policy in place for vacation leave can put the Township at risk of paying incorrect amounts or providing leave to employees who have not earned it.

The Township should pass a resolution or create a policy that states who is eligible to earn vacation leave, how vacation leave is earned/accrued, and how vacation leave is to be requested for use.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2023**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS - CONTINUED**

Finding Number	2023-007
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**Significant Deficiency – Township Policies and Procedures**

Having formalized written policies and procedures are essential to ensure key areas of operations are fully documented (in written form) and understood by employees, management and elected officials.

The Township is operating without key policies in place and should approve, as needed, and monitor the following policies:

- Travel Reimbursement Policy
- Records Retention Schedule
- Personal Information Policy
- Leave Policies

Without key policies in place, the Township is unable to monitor procedures to be followed by the Township.

The Township should adopt, at minimum, the aforementioned policies, and update them as necessary going forward. We further recommend the Township establish a policy manual that encompasses all key policies and have it easily available to all employees.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

Finding Number	2023-008
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**Noncompliance – Competitive bidding and prevailing wages**

Ohio Revised Code § 5575.01 requires competitive bidding for contracts for the maintenance or repair of roads, where the amount involved exceeds \$105,000. Ohio Revised Code § 4115.05 requires entities to obtain the prevailing wages in their area for the types of labor required to complete the project, prior to bidding and again when the contract is awarded, if the award is made more than 90 days after the original prevailing wage is determined. Additionally, entities need to make sure that the contractors who are awarded the contracts agree, in the contract, to pay the prevailing wage.

The Township had a road improvement project for which the Township was unable to provide the competitive bidding documents including the prevailing wage requirements.

By not complying with competitive bidding or prevailing wage requirements, the Township risks overpaying for its road improvement projects.

*Officials' Response:* The Township will work to provide a sound fiscal environment and implement additional policies and procedures to help correct these issues moving forward.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2022-001	2016	<u>Significant Deficiency – Board Monitoring</u> – Strong monitoring practices of financial activities are the responsibility of the Township's Board and are essential to ensure proper financial reporting. The Township Board did not monitor all financial information to ensure accuracy.	Not Corrected	Repeated as finding 2023-001 as the Board did not monitor the financial information to ensure accuracy.
2022-002	2014	<u>Material Weakness – Financial Reporting</u> – Accurate financial reporting is required in order to provide management and other stakeholders with objective and timely information to enable well-informed decisions. Lack or failure of controls over posting of financial transactions resulted in audit adjustments being made to the Township's financial statements and related notes.	Partially Corrected	Moved to a management letter comment as one material account reclassification was necessary within a fund.
2022-003	2014	<u>Material Weakness/Noncompliance – Budgetary Requirements</u> – Ohio Revised Code Section 5705.38(A), 5705.41(B), 5705.40, 5705.36(A)(1), and Ohio Administrative Code Section 117-2-02(C)(1) all require various items that relate to appropriations, estimated resources, financial accounting system data and beginning unencumbered fund balances. The Township did not adopt a permanent appropriation measure and did not certify to the county auditor the total amount from all sources available for expenditures, nor include accurate budgetary estimates in their financial accounting system, and as a result, budgetary expenditures exceeded appropriations.	Partially Corrected	Repeated as finding 2023-002 as the Township had expenditures in excess of appropriations and the Township did not properly record the board-approved appropriations and the County Budget Commission estimated receipts into the financial accounting system. Additionally, beginning unencumbered balances did not agree to audited balances.
2022-004	2022	<u>Material Weakness/Noncompliance – Payroll Records</u> – Ohio Admin. Code Section 117-2-02(D) provides that all local public offices should maintain payroll records. The Township lacked proper payroll records consisting of evidence of filing certain payroll withholdings and employer match payments.	Corrective Action Taken and Finding is Fully Corrected	N/A
2022-005	2016	<u>Material Weakness/Noncompliance – Federal Withholdings</u> – 26 US Code Sections 3102 and 3402 require the employing government to withhold federal and employment-related taxes from each employee. The Township did not submit federal payroll withholdings or remit them timely.	Corrective Action Taken and Finding is Fully Corrected	N/A

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2022-006	2016	<u>Material Weakness/Noncompliance – Other Withholdings</u> – Ohio Revised Code Section 5747.06 and Ohio Revised Code Section 5747.07 (B) requires every employer to deduct, withhold, file, and remit employee withholdings. The Township did not file timely Ohio, School District, or OPERS employee withholdings, and where applicable, the related employer match payments.	Corrective Action Taken and Finding is Fully Corrected	N/A
2022-007	2016	<u>Noncompliance – 1099 Miscellaneous</u> – 26 CFR § 1.6041-1 requires Form 1099-MISC to be filed to report certain payments to eligible independent contractors. The Township did not prepare 1099-MISC forms for eligible independent contractors as required.	Corrective Action Taken and Finding is Fully Corrected	N/A
2022-008	2018	<u>Material Weakness – Maintenance of Supporting Documentation</u> – Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are accurately presented and that all receipts and disbursements are made for a proper public purpose. The Township did not maintain underlying documentation and support for various fiscal transactions.	Not Corrected	Repeated as finding 2023-003 as the Township did not maintain organized underlying documentation or supporting documentation.
2022-009	2018	<u>Noncompliance – Public Records Policy and Training</u> – Ohio Revised Code §§ 109.43(B), 149.43(E)(1), 149.43(E)(2), and 149.42 require the Township's elected officials to attend public records training, display the public records policy, distribute the public records policy to the records custodian, and provide evidence of a records commission meeting. The Township's elected officials did not attend the required public records training. The Township did not conspicuously display the public records policy in the Township Hall. In addition, the Township was unable to provide evidence the Records Commission met as required or that there was a current record retention schedule approved by the Ohio History Connection office.	Not Corrected	Repeated as finding 2023-004 as a Township elected official did not attend the required public records training. The Township did not have the required public records poster/policy displayed publicly. Additionally, the Township was unable to provide evidence that the appropriate records commission met or that there was a current record retention schedule approved by the Auditor of State and the Ohio History Connection office as required.
2022-010	2018	<u>Noncompliance – Fraud Reporting System</u> – Ohio Revised Code Sections 117.103(B)(1) and (2) state the requirements related to the fraud reporting system and educating employees on it. The Township neither made its current employees aware of the fraud reporting system nor made new employees confirm receipt of this information.	Not Corrected	Repeated as finding 2023-005 as the Township did not make its current or newly hired employees aware of the fraud reporting system, nor did the Township make its new employees confirm receipt of this information.

**HANOVER TOWNSHIP  
LICKING COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2023**

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2022-011	2018	<u>Noncompliance – Continuing Professional Education</u> – Ohio Revised Code Section 135.22(B) states the requirements related to the fiscal officers' knowledge of investments and cash management. The Fiscal Officer did not attend the annual continuing education programs provided by the Treasurer of State or complete the annual notice of exemption.	Finding No Longer Valid	The Fiscal Officer's term did not end during the audit period.
2022-012	2018	<u>Noncompliance – Use of Purchase Orders</u> – Ohio Revised Code Sections 5705.41(D)(1) and (3) state the requirements related to purchase orders and the necessary items prior to disbursement of monies. Disbursements were not certified by the Fiscal Officer at the time the commitments were incurred.	Corrective Action Taken and Finding is Fully Corrected	N/A
2022-013	2018	<u>Significant Deficiency – Payroll Leave Policies and Procedures</u> – A Township should have a resolution, policy, or collective bargaining agreement outlining who is eligible to earn vacation leave, how vacation leave is earned/accrued and how leave is to be requested for use. The Township did not have any policies or procedures regarding vacation leave.	Not Corrected	Repeated as finding 2023-006 as the Township did not have any resolutions or policies in place for vacation leave.
2022-014	2018	<u>Material Weakness – Personnel Files not Maintained</u> – All employment information should be maintained in each employee personnel file. The Township did not provide accurate and up-to-date personnel files for its staff.	Corrective Action Taken and Finding is Fully Corrected	N/A
2022-015	2018	<u>Significant Deficiency – Township Policies and Procedures</u> – A policy manual is essential to help ensure key areas of operations are fully documented (in written form) and understood by employees, management, and elected officials. The Township was operating without certain key policies in place.	Not Corrected	Repeated as finding 2023-007 as the Township did not have key policies in place.
2022-016	2020	<u>Noncompliance – Payroll Allocation/Elected Official Pay</u> – Ohio Revised Code Sections 505.24 and 507.09 outline the allowable amounts and how to document the funds' elected officials are to be paid. The township did not pass the required resolution or maintain proper certification for the Township Trustees to be paid from funds other than the General Fund.	Corrective Action Taken and Finding is Fully Corrected	N/A
N/A	2022	Finding for recovery against John Osborn and Jennifer Nethers in the amounts of \$1,988.19 and \$9,306.57, respectively.	Not Corrected as of April 30, 2025	Finding for recovery has not been repaid as of April 30, 2025.

# OHIO AUDITOR OF STATE KEITH FABER



HANOVER TOWNSHIP

LICKING 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 8/21/2025

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)