



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Manchester Township
Adams County
PO Box 271
Manchester, Ohio 45144

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Manchester Township, Adams 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. The Township did not properly reconcile their accounting system to the bank account. The Township had other adjusting factors noted on their reconciliation due to payments recorded in the Township's accounting system that were never paid and payments that came out of the Township's bank account that were not listed as a payment in the accounting system. Failure to include correct payments in the accounting system could result in the Township not being reconciled.
2. **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 Township's December 31, 2024 annual financial report due by March 3, 2025 was not filed with the Auditor of State until July 25, 2025.

The Township's December 31, 2023 annual financial report due by February 29, 2024 was not filed with the Auditor of State until July 28, 2025.

Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Township.

The Township should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Township is unable to meet the deadline the Township should file an extension request through the Auditor of State.

3. **Ohio Rev. Code § 149.42** provides, in part, that there is hereby created in each township a township records commission, composed of the chairperson of the board of township trustees and the fiscal officer of the township. The commission shall meet at least once every twelve months and upon the call of the chairperson.

Ohio Rev. Code § 149.43(B)(2) provides, in part, that a public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

The Township's records commission did not meet at least once every twelve months and the Township does not have a records retention schedule due to deficiencies in the Township's public records retention procedures. Public records could be improperly maintained or destroyed as a result of the deficiencies.

The Township's records commission should meet once every twelve months and establish a records retention schedule.

4. **Ohio Rev. Code § 149.43(E)(2)** provides that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy.

The Township did not designate a public records custodian/manager.

The public office shall distribute the public records policy to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager.

5. The Township paid late fees due to late filing and/or payments to Ohio Public Employees Retirement for withholdings in 2023 and 2024 in the amount of \$133. This could result in questions regarding whether payment of late fees and accrued fees are considered expenditures for proper public purpose. Expenditures deemed to not be for proper public purpose could result in findings for recovery being issued.
6. **26 U.S.C. §§ 3401, 3402, 3403, 3404, 3405, and 3102(a)** require the employing government to withhold federal income and employment related taxes (such as Medicare). They also require the government to report and remit those tax matters to the appropriate tax authorities and the recipients.

The Fiscal Officer did withhold Federal Taxes but did not pay all amounts in 2023 or 2024. Therefore, the Township has an outstanding Federal Taxes unpaid balance of \$12,041 at December 31, 2024.

7. **Ohio Rev. Code § 5747.07** requires an employing government to remit taxes which it withheld pursuant to Ohio Rev. Code § 5705.06 (including the state payroll tax) to the appropriate authority. It also requires the employing government to report compensation paid and taxes withheld to the tax commissioner and to each of its own employees by January 31 of each year.

The Fiscal Officer did withhold state payroll taxes but did not pay all amounts in 2023 or 2024. Therefore, the Township has an outstanding State Tax unpaid balance of \$9,243 at December 31, 2024.

Current Status of Matters Reported in our Prior Engagement

1. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the proper allocation of a rollback and homestead receipt. This issue was not noted in our current year review.
2. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding payment of federal withholding payments for October through December 2021 and for the year 2022. As noted in Current Year Observation 6 above, this was not corrected for the current audit period.
3. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding payment of state withholding payments for October through December 2021 and for the year 2022. As noted in Current Year Observation 7 above, this was not corrected for the current audit period.
4. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the under payment of trustees. This issue was not noted in our current year review.
5. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the certification date being after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. This issue was not noted in our current year review.
6. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the General (for 2021) and Gasoline Tax (for 2022) fund expenditures exceeding total appropriations. This issue was not noted in our current year review.
7. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the Township not having a records retention schedule, or policy. This was not corrected during the current audit period and is noted above in Current Year Observation 3.
8. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the Township not having written evidence that the records custodian received the public records policy.. This was not corrected during the current audit period and is noted above in Current Year Observation 4.
9. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding none of the elected officials successfully attended a certified three-hour Public Records Training. This issue was not noted in our current year review.

10. The Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an issue regarding the Fiscal Officer not obtaining the required amount of training. This issue was not noted in our current year review.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 30, 2025

OHIO AUDITOR OF STATE KEITH FABER



MANCHESTER TOWNSHIP

ADAMS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/14/2025

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