

SALT CREEK TOWNSHIP
HOCKING COUNTY
AGREED-UPON PROCEDURES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023



Millhuff-Stang, CPA, Inc.
8841 Ohio River Road / Wheelersburg, Ohio 45694 / Phone: 740.876.8548
45 West Second Street, Suite D / Chillicothe, Ohio 45601 / Phone: 740.851.4978
Fax: 888.876.8549
natalie@millhuffstangcpa.com / roush@millhuffstangcpa.com
www.millhuffstangcpa.com



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Board of Trustees
Salt Creek Township
19843 Buffalo Road
Laurelville, Ohio 43135

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of Salt Creek Township, Hocking County, prepared by Millhuff-Stang, CPA, Inc., for the period January 1, 2023 through December 31, 2024. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

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. Salt Creek Township is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

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

December 10, 2025

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Hocking County
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Salt Creek Township
Hocking County
19843 Buffalo Road
Laurelville, Ohio 43135

We have performed the procedures enumerated below on Salt Creek Township, Hocking County's (the Township) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2022 balances in the documentation in the prior year agreed-upon procedures working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2024 and 2023 Bank Reconciliation as of December 31, 2024 and 2023 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Township in the Hinkle System. The amounts agreed.

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4. We confirmed the December 31, 2024 bank account balance with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation. We found the balance appearing in the reconciliation for the Cemetery Bequest Fund's savings account exceeded the confirmed balance by \$299 as the account had incurred unrecorded service charges of \$299 since January 2021, and the Township improperly reversed the prior year agreed-upon procedures adjustment of \$254 for similar errors. As such, we confirmed that the fiscal officer posted a negative adjustment to the fund balance of the Cemetery Bequest Fund of \$299 within the accounting system.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found that one of the five sampled outstanding checks was uncleared as of the date of this report. We inquired of the Fiscal Officer and determined that the Township has not contacted the vendor about the status of this check. We recommend that the Township contact the vendor to determine further action to resolve this issue. We found no other exceptions.
 - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found no exceptions.

Property Taxes and Intergovernmental Cash Receipts

1. We selected a total of five receipts from the Statement of Semiannual Apportionment of Taxes, State Distribution Transaction Lists (DTL), and the Hocking County Vendor Audit Trail Report for 2024 and a total of five from 2023:
 - a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger. The amounts agreed.
 - b. We inspected the Revenue Ledger to determine these receipts were allocated to the proper funds as required by Ohio Revised Code Sections 5705.05 and 5705.10. We found that \$13,280.93 in real estate taxes for 2023, \$207.92 in state distributions for 2023, and \$18,424.68 in real estate taxes for 2024 were due to the road district improvement levy fund but were paid into the road and bridge fund in error. We also found that \$3,350.35 in state distributions for 2023 and \$39,063.10 in real estate taxes for 2024 were due to the road and bridge fund but were paid into the road district improvement levy fund. We brought these errors to management's attention and confirmed that the errors were corrected within the accounting system. We found no other exceptions..
 - c. We inspected the Revenue Ledger to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Revenue Ledger to determine whether it included two real estate tax receipts for 2024 and 2023. The Revenue Ledger included the proper number of tax receipts for each year. We found no exceptions.

Other Receipts

1. We selected ten other receipts from the year ended December 31, 2024 and ten other receipts from the year ended 2023 and:
 - a. Agreed the receipt amount recorded in the Revenue Ledger to supporting documentation. For one sampled item from 2023, we found that the amount recorded was \$1,924.86 greater than the supporting documentation maintained. The Fiscal Officer was unable to provide an explanation for this difference. We found no other exceptions.
 - b. Confirmed the amounts charged complied with rates in force during the period. We noted one receipt was \$1,924.86 more than the calculated rate. We found no other exceptions.
 - c. Inspected the Revenue Ledger to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

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Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management, and inspected the Revenue Ledger and Appropriation Ledger for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

Payroll Cash Disbursements

1. We selected one payroll check for each employee from 2024 and one payroll check for each employee from 2023 from the Wage Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2025	January 8, 2025	\$662.92	\$535.13
State income taxes	January 15, 2025	January 8, 2025	171.75	171.75
OPERS retirement	January 30, 2025	January 8, 2025	2,008.76	2,008.76
Local income taxes (school district)	January 15, 2025	N/A	102.68	0

We found that the federal income taxes and Medicare contributions were underpaid by \$127.79 and that the school district income tax was not paid. We inquired of the Fiscal Officer and upon notification, the Fiscal Officer corrected the nonpayment of the school district income tax although the federal income tax and Medicare shortfall remains unresolved as of the date of this report. We found no other exceptions.

3. We compared total gross pay for the fiscal officer and each board member for 2024 and 2023 to the compensation permitted by Ohio Revised Code Sections 507.09 and 505.24, respectively. Their pay did not exceed the Ohio Revised Code Sections 507.09 and 505.24 permitted amounts.

Non-Payroll Cash Disbursements

1. We selected ten disbursements from the Payment Listing Report or the year ended December 31, 2024 and ten from the year ended 2023 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Listing Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a Then and Now Certificate, as required by Ohio Revised Code Section 5705.41(D). We found four instances where the certification date was after the vendor invoice date, and there was no evidence that a Then and

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Now Certificate was issued. Ohio Revised Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a Then and Now Certificate is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

Compliance – Budgetary

1. Ohio Revised Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Revised Code Sections 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General, Gasoline Tax, and Fire District Funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected the only interfund transfer from the 2023 Revenue Status Report and Appropriation Status Report for compliance with Ohio Revised Code Sections 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Revised Code Section 5705.16 would require approval by the Tax Commissioner. We did not identify any interfund transfers for 2024.
3. We inspected the Fund Ledger Reports for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Revised Code Section 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

Sunshine Law Compliance

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with Ohio Revised Code Sections 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Township management and determined that the Township did not have any completed public records requests during the engagement period. The Township did not have any denied public records requests during the engagement period. The Township did not have any public records requests with redactions during the engagement period.
3. We inquired with Township management and determined that the Township did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Revised Code Section 149.43(B)(2).
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Revised Code Section 149.43(E)(2). We found no exceptions.
5. We inquired with Township management and determined that the Township did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Revised Code Section 149.43(E)(2).
6. We inquired with Township management and determined that the Township did not have a poster describing their Public Records Policy as required by Ohio Revised Code Section 149.43(E)(2).
7. We inquired with Township management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired of Township management and determined that individual proof of attendance that each elected official successfully attended a certified three-hour Public Records Training for each term of office as

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required by Ohio Revised Code Section 109.43(B) could not be provided.

9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Revised Code Section 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Revised Code Section 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained – retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Revised Code Section 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Revised Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Contract Compliance

1. We inspected the minutes and Appropriations Ledgers and identified the Township had expenditures subject to competitive bidding in 2023. We found no exceptions.
2. We selected one contract subject to competitive bidding requirements for 2023 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Township accepted the lowest bid and met the requirements of Ohio Revised Code Section 5575.01.
 - ii. No bid splitting occurred.
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.We found no exceptions.

Other Compliance

1. Ohio Revised Code Section 117.38 requires townships to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.
2. We inquired of the fiscal officer and inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Revised Code Sections 507.12 and 733.81. The Fiscal Officer was unable to provide evidence that she obtained the required training.

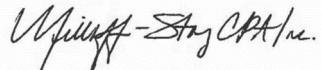
We were engaged by the Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or

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review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Township and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed-upon procedures engagement.

Respectfully,



Millhuff-Stang, CPA, Inc.
Chillicothe, Ohio

September 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



SALT CREEK TOWNSHIP

HOCKING 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 12/23/2025

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