



OHIO AUDITOR OF STATE  
**KEITH FABER**





**JEFFERSON TOWNSHIP  
SCIOTO COUNTY  
DECEMBER 31, 2019 and 2018**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Jefferson Township  
Scioto County  
266 Greenbriar Road  
Lucasville, OH 45648

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Jefferson Township, Scioto County, Ohio (the Township) as of and for the years ended December 31, 2019 and 2018.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

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

As described in Note 2 of the financial statements, the Township prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2019 and 2018, and the respective changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Jefferson Township, Scioto County as of December 31, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 12 to the 2019 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2020, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 the Township's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State

Columbus, Ohio

October 28, 2020

**Jefferson Township**  
*Scioto 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, 2019*

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$72,764	\$466,129	\$538,893
Licenses, Permits and Fees	0	12,267	12,267
Intergovernmental	26,172	259,214	285,386
Earnings on Investments	86	222	308
Miscellaneous	0	21,382	21,382
<i>Total Cash Receipts</i>	<u>99,022</u>	<u>759,214</u>	<u>858,236</u>
<b>Cash Disbursements</b>			
Current:			
General Government	84,157	32,651	116,808
Public Safety	0	134,745	134,745
Public Works	0	408,564	408,564
Health	0	4,276	4,276
Human Services	0	13,092	13,092
Capital Outlay	0	72,382	72,382
Debt Service:			
Principal Retirement	0	61,042	61,042
Interest and Fiscal Charges	0	4,530	4,530
<i>Total Cash Disbursements</i>	<u>84,157</u>	<u>731,282</u>	<u>815,439</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>14,865</u>	<u>27,932</u>	<u>42,797</u>
<b>Other Financing Receipts (Disbursements)</b>			
Loans Issued	0	72,382	72,382
Sale of Capital Assets	0	2,000	2,000
Advances In	0	21,000	21,000
Advances Out	(21,000)	0	(21,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(21,000)</u>	<u>95,382</u>	<u>74,382</u>
<i>Net Change in Fund Cash Balances</i>	(6,135)	123,314	117,179
<i>Fund Cash Balances, January 1</i>	<u>61,606</u>	<u>756,328</u>	<u>817,934</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	879,642	879,642
Assigned	43,403	0	43,403
Unassigned (Deficit)	12,068	0	12,068
<i>Fund Cash Balances, December 31</i>	<u>\$55,471</u>	<u>\$879,642</u>	<u>\$935,113</u>

*See accompanying notes to the basic financial statements*

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**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Jefferson Township, Scioto County (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general services, including road and bridge maintenance (public works) and fire protection (public safety).

The Township participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. This organization is the Ohio Township Association Risk Management Authority (OTARMA), a risk sharing pool available to all townships for property and casualty insurance coverage.

The Township contracts with Minford Emergency Ambulance Services, Inc. for ambulance services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

**Basis of Presentation**

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

**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 and Bridge Fund - This fund receives tax money for the repairs and upkeep of the Township's roads.

Ambulance Fund - This fund receives tax money for providing emergency medical services.

**Basis of Accounting**

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

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**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 Board of 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.

*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 the 2019 budgetary activity appears in note 3.

**Deposits**

The Township maintains its deposit pool in an interest-bearing checking account with a local commercial bank.

**Capital Assets**

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

**Fund Balances**

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* – The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

*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.

*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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Township Trustees or a Township official delegated that authority by resolution, or by State statute.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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*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.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2019 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$84,957	\$99,022	\$14,065
Special Revenue	597,833	833,596	235,763
Total	\$682,790	\$858,236	\$175,446

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$95,131	\$84,157	\$10,974
Special Revenue	592,219	731,282	(139,063)
Total	\$687,350	\$815,439	(\$128,089)

**Note 4 – Deposits**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2019 was as follows:

Demand Deposits	\$935,112
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*Deposits* – 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 Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Note 5 – Property Taxes**

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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 6 – Interfund Balances**

Outstanding advances at December 31, 2019 consisted of \$21,000 advanced from the general fund to the fire fund to provide temporary funds for operations.

**Note 7 – Risk Management**

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity’s) policy. The Pool covers the following risks:

- General liability and casualty
- Public official’s liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially measured liabilities available to pay those liabilities as of December 31, 2019:

Cash and Investments	\$35,207,320
Actuarial liabilities	10,519,942

**Note 8 – Defined Benefit Pension Plan and Postemployment Benefits**

**Ohio Public Employees Retirement System**

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

The Ohio Revised Code also prescribes contribution rates. For 2019, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants’ gross salaries. The Township has paid all contributions required through December 31, 2019.

**Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2019.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 9 – Debt**

Debt outstanding at December 31, 2019 was as follows:

	Principal	Interest Rate
Fire Truck Lease	\$76,633	3.39%
Plow Truck Lease	47,783	3.89%
Total	\$124,416	

The Township entered into a lease purchase agreement with Community First National bank to finance the purchase of a fire truck in 2014.

The Township entered into a lease purchase agreement with Community First National bank to finance the purchase of a plow truck in 2019.

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

Year Ending December 31:	Fire Truck Lease	Plow Truck Lease
2020	\$40,276	\$25,296
2021	40,276	25,296
Total	\$80,552	\$50,592

**Note 10 – Contingent Liabilities**

**Grants**

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Litigation**

The Township is not currently party to legal proceedings.

**Note 11 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the special revenue fund by \$7,864; cemetery fund was deficient by \$1,126, fire department fund was deficient by \$8,005, and fire building fund was deficient by \$26,546.

**Note 12 – Subsequent Event**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. In addition, the impact on the Township’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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**Jefferson Township**  
*Scioto 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, 2018*

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$72,317	\$459,163	\$531,480
Licenses, Permits and Fees	0	12,241	12,241
Intergovernmental	26,134	159,990	186,124
Earnings on Investments	0	114	114
Miscellaneous	4,257	23,084	27,341
<i>Total Cash Receipts</i>	<u>102,708</u>	<u>654,592</u>	<u>757,300</u>
<b>Cash Disbursements</b>			
Current:			
General Government	82,988	9,853	92,841
Public Safety	0	118,814	118,814
Public Works	0	341,227	341,227
Health	0	1,800	1,800
Human Services	0	14,484	14,484
Debt Service:			
Principal Retirement	0	41,160	41,160
Interest and Fiscal Charges	0	5,112	5,112
<i>Total Cash Disbursements</i>	<u>82,988</u>	<u>532,450</u>	<u>615,438</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>19,720</u>	<u>122,142</u>	<u>141,862</u>
<i>Fund Cash Balances, January 1</i>	<u>41,886</u>	<u>634,186</u>	<u>676,072</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	756,328	756,328
Assigned	10,173	0	10,173
Unassigned (Deficit)	51,433	0	51,433
<i>Fund Cash Balances, December 31</i>	<u>\$61,606</u>	<u>\$756,328</u>	<u>\$817,934</u>

*See accompanying notes to the basic financial statements*

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**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Jefferson Township, Scioto County (the Township) as a body corporate and politic. A publicly-elected three-member Board of Trustees directs the Township. The Township provides general services, including road and bridge maintenance (public works) and fire protection (public safety).

The Township participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity. This organization is the Ohio Township Association Risk Management Authority (OTARMA), a risk sharing pool available to all townships for property and casualty insurance coverage.

The Township contracts with Minford Emergency Ambulance Services, Inc. for ambulance services.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

**Basis of Presentation**

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

**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 and Bridge Fund* - This fund receives tax money for the repairs and upkeep of the Township's roads.

*Fire Fund* - This fund receives tax money for providing fire protection services.

*Ambulance Fund* - This fund receives tax money for providing emergency medical services.

**Basis of Accounting**

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

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

**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 Board of 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.

*Encumbrances* – The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are cancelled and reappropriated in the subsequent year.

A summary of the 2018 budgetary activity appears in note 3.

**Deposits**

The Township maintains its deposit pool in an interest-bearing checking account with a local commercial bank.

**Capital Assets**

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

**Fund Balances**

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* – The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

*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.

*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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Township Trustees or a Township official delegated that authority by resolution, or by State statute.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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*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.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2018 follows:

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$84,704	\$102,708	\$18,004
Special Revenue	650,452	654,592	4,140
Total	<u>\$735,156</u>	<u>\$757,300</u>	<u>\$22,144</u>

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$26,706	\$82,988	(\$56,282)
Special Revenue	114,395	532,450	(418,055)
Total	<u>\$141,101</u>	<u>\$615,438</u>	<u>(\$474,337)</u>

**Note 4 – Deposits**

The Township maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits at December 31, 2018 was as follows:

Demand Deposits	\$817,934
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*Deposits* – 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 Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

**Note 5 – Property Taxes**

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 homestead and rollback deductions. The financial statements include homestead and rollback 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.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 6 – Risk Management**

The Township is exposed to various risks of property and casualty losses, and injuries to employees.

Workers' 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.

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. York Risk Pooling Services, Inc. (formally known as American Risk Pooling Consultants, Inc.) (York or Management), functions as the administrator of the Pool and provides underwriting claims, loss control, risk management, and reinsurance services for the Pool. Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Casualty and Property Coverage**

The Pool is a member of American Public Entity Excess Pool (APEEP), which is also administered by York. APEEP provides the Pool with an excess risk-sharing program. Under this arrangement, OTARMA retains insured risks up to an amount specified in the contracts. At December 31, 2017, OTARMA retained \$350,000 for casualty claims and \$250,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

**Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31, 2017 (the latest information available):

	<u>2017</u>
Assets	\$40,010,732
Liabilities	<u>8,675,465</u>
Net Position	<u>\$31,335,267</u>

At December 31, 2017, the liabilities above include approximately \$8.0 million of estimated incurred claims payable. The assets above also include approximately \$6.9 million of unpaid claims to be billed to approximately 1,016 member governments in the future, as of December 31, 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2018, the Township's share of these unpaid claims collectible in future years is approximately \$9,000.

Based on discussions with OTARMA, the expected rates OTARMA charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to OTARMA for each year of membership.

Contributions to OTARMA     \$20,273

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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After one year of membership, a member may withdraw on the anniversary of the date of joining OTARMA, if the member notifies OTARMA in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to the pool. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**Note 7 – Defined Benefit Pension Plan and Postemployment Benefits**

**Ohio Public Employees Retirement System**

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

The Ohio Revised Code also prescribes contribution rates. For 2018, OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2018.

**Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2018.

**Note 8 – Debt**

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
Fire Truck Lease	\$113,075	3.39%

The Township issued a promissory note with Desco Federal Credit Union to purchase a tractor in 2013. This note was paid in full in 2018.

The Township entered into a lease purchase agreement with Community First National bank to finance the purchase of a fire truck in 2014.

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

Year Ending December 31:	Fire Truck Lease
2019	\$40,276
2020	40,276
2021	40,276
Total	<u>\$120,828</u>

**Jefferson Township**  
**Scioto County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 9 – Contingent Liabilities**

**Grants**

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Litigation**

The Township is not currently party to legal proceedings.

**Note 10 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the general fund by \$56,256 for the year ended December 31, 2018. Also, the special revenue fund budgetary expenditures exceeded appropriation authority by \$418,055; motor vehicle fund was deficient by \$6,268, motor vehicle gas tax fund was deficient by \$54,940, road and bridge fund was deficient by \$161,973, ambulance fund was deficient by \$115,315, fire department fund was deficient by \$14,591, senior center fund by was deficient \$9,275, and fire fund was deficient by \$42,273.

# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Jefferson Township  
Scioto County  
266 Greenbriar Road  
Lucasville, Ohio 45648

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards, the financial statements of the cash balances, receipts, and disbursements by fund type of the Jefferson Township, Scioto County, (the Township) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated October 28, 2020, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. *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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2019-001 through 2019-003 to be material weaknesses.

**Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2019-003 and 2019-004.

**Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

October 28, 2020



**JEFFERSON TOWNSHIP  
SCIOTO COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2019 AND 2018**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2019-001**

**Material Weakness**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to deficiencies in the Township's financial statement monitoring and review process, the Township made the following errors in 2018:

- An IRS Refund in the amount of \$4,257 was recorded as Taxes instead of Miscellaneous Revenue in the General Fund.
- State issued Homestead and Rollback reimbursement in the amount of \$28,960 was recorded as Taxes in the General Fund, overstating taxes in the amount of \$28,960 in the General fund and understating Intergovernmental Revenue in the amount of \$6,822 in the General Fund, \$8,875 in the Road and Bridge Fund, \$4,496 in the Ambulance Fund, \$3,517 in the Fire Fund, \$940 in Senior Center Fund and \$4,310 in the Fire Building Fund.
- State issued Homestead and Rollback reimbursements in the amount of \$29,007 and \$685 were recorded as Taxes in each appropriate fund, overstating taxes and understating Intergovernmental Revenue in the amount of \$7,066 in the General Fund, \$9,012 in the Road and Bridge Fund, \$4,566 in the Ambulance Fund, \$3,643 in the Fire Fund, \$942 in Senior Center Fund and \$4,463 in the Fire Building Fund.
- County issued Manufactured Homestead reimbursement in the amount of \$1,361 was recorded as Taxes in the General Fund, overstating taxes in the General Fund in the amount of \$1,361 and understating Intergovernmental Revenue in the amount of \$191 in General Fund, \$541 in Road and Bridge Fund, \$284 in the Ambulance Fund, \$137 in the Fire Fund, \$75 in Senior Center Fund and \$133 in the Fire Building Fund.
- A Bureau of Workers Compensation (BWC) Refund in the amount of \$5,352 was recorded as Intergovernmental Revenue in the Gasoline Tax Fund, overstating Intergovernmental Revenue in the amount of \$5,352 in the Gasoline Tax fund, understating Miscellaneous Revenue in the amount of \$3,072 in Gasoline Tax fund and \$2,280 in the Fire Fund.
- A FEMA receipt in the amount of \$8,220 was recorded in the Road and Bridge Fund to the Intergovernmental Revenue line item. The reimbursable expenditures, however, were made out of the Gasoline Tax Fund. This resulted in the overstatement of Intergovernmental Revenue in the Road and Bridge Fund and understatement of Intergovernmental Revenue in the Gasoline Tax Fund in the amount of \$8,220.
- An OTARMA refund in the amount of \$1,464 was recorded in the Road and Bridge Fund as Taxes, overstating Taxes and understating Miscellaneous Revenue.
- Principal in the amount of \$35,248 and Interest in the amount of \$5,028 were recorded as General Government expense in the Fire Building Fund.

**FINDING NUMBER 2019-001  
(Continued)**

- Principal in the amount of \$5,912 and Interest in the amount of \$84 were recorded as Highway Expense in the Road and Bridge Fund.
- General Fund balance in the amount of \$10,173 was classified as Unassigned instead of Assigned for Future Appropriations.

Due to deficiencies in the Township's financial statement monitoring and review process, the Township made the following errors in 2019:

- State issued Homestead and Rollback reimbursements in totaling of \$57,749 were recorded as Taxes in the General Fund, overstating taxes in the amount of \$57,749 in the General fund and understating Intergovernmental Revenue in the amount of \$13,740 in the General Fund, \$17,612 in the Road and Bridge Fund, \$8,817 in the Ambulance Fund, \$7,086 in the Fire Fund, \$1,813 in Senior Center Fund and \$8,681 in the Fire Building Fund.
- County issued Manufactured Homestead reimbursement in the amount of \$1,296 was recorded as Taxes in Gasoline Tax Fund, overstating taxes in the Gasoline Tax Fund in the amount of \$1,296 and understating Intergovernmental Revenue in the amount of \$181 in General Fund, \$520 in Road and Bridge Fund, \$270 in the Ambulance Fund, \$128 in the Fire Fund, \$72 in Senior Center Fund and \$125 in the Fire Building Fund.
- A BWC Careworks Refund in the amount of \$1,966 was recorded as Intergovernmental Revenue in the Gasoline Tax Fund, overstating Intergovernmental Revenue in the amount of \$1,966 in the Gasoline Tax fund, understating Miscellaneous Revenue in the amount of \$1,311 in Gasoline Tax fund and \$655 in the Motor Vehicle License Fund.
- A BWC Refund in the amount of \$2,321 was recorded as Taxes in the Road and Bridge Fund, overstating Taxes in the amount of \$2,321 in the Road and Bridge Fund fund, understating Miscellaneous Revenue in the amount of \$1,973 in Gasoline Tax fund and \$348 in the Fire Fund.
- A FEMA receipt in the amount of \$13,884 was recorded in the Road and Bridge Fund to the Intergovernmental Revenue line item. The reimbursable expenditures; however, were made out of the Gasoline Tax Fund. This resulted in the overstatement of Intergovernmental Revenue in the Road and Bridge Fund and the understatement of Intergovernmental Revenue in the Gasoline Tax Fund in the amount of \$13,884.
- An OTARMA refund in the amount of \$1,635 was recorded in the Road and Bridge Fund as Taxes, overstating Taxes and understating Miscellaneous Revenue.
- Proceeds from Sale of Dump Truck in the amount of \$2,000 was recorded as Taxes in the Road and Bridge Fund.
- OPWC On-Behalf Grant Monies in the amount of \$60,000 was not recorded, understating Intergovernmental Revenue and Public Works by \$60,000.
- The purchase of a Snow Plow through financing was not recorded by the Township, understating Loans Issued and Capital Outlay in the amount of \$72,382.
- Principal in the amount of \$36,443 and Interest in the amount of \$3,833 were recorded as General Government expense in the Fire Building Fund.

**FINDING NUMBER 2019-001  
 (Continued)**

- Principal in the amount of \$24,599 and Interest in the amount of \$697 were recorded as Highway Expense in the Road and Bridge Fund.
- General Fund balance in the amount of \$43,403 was classified as Unassigned instead of Assigned for Future Appropriations.

The Township corrected the financial statements and accounting records, where appropriate.

Failure to accurately post and report transactions could result in material errors in the Township's financial statements and reduces the Township's ability to monitor financial activity and to make sound decisions which effect the overall available cash position of the Township.

The Township should accurately record financial transactions. The Township should also review the Auditor of State Ohio Township Handbook at <http://www.ohioauditor.gov/publications/TownshipHandbook%202-27-19.pdf> and Auditor of State Bulletin 2011-004.

**Officials' Response:**

We did not receive a response from the Township.

**FINDING NUMBER 2019-002**

**Material Weakness**

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters.

The original certificate and amendments establish the amounts available for expenditures for the Township and the receipts ledger provides the process by which the Township controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger. Additionally, County Budget Commission should be provided the most accurate unencumbered December 31st fund balances.

Variances between approved amounts and amounts recorded in the UAN system at December 31, 2019 were as follows:

Fund	Per Amended Certificate	Per Revenue Status Report and Budgetary Footnote	Variance
Special Revenue Funds	\$597,832	\$650,658	(\$52,826)

Variances between approved amounts and amounts recorded in the UAN system at December 31, 2018 were as follows:

Fund	Per Amended Certificate	Per Revenue Status Report	Variance
General Fund	\$84,704	\$48,186	\$36,518
Special Revenue Funds	650,452	590,478	59,974

**FINDING NUMBER 2019-002  
 (Continued)**

Additionally, beginning Unencumbered Fund balance for the General fund and Fire Department Special Revenue Fund in the accounting system did not agree to the Amended Certificate in 2018.

The Township did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The approved Certificate of Estimated Resources (and /or amendments thereof) were not posted to the accounting system.

Failure to accurately post the estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts, the Township should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission. The Township should then monitor budget versus actual reports to help ensure amended certificates of resources have been properly posted to the ledgers.

**Officials' Response:**

We did not receive a response from the Township.

**FINDING NUMBER 2019-003**

**Material Weakness / Noncompliance**

**Ohio Rev. Code, § 5705.40** describes the amending or supplementing appropriations, contingencies. Any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation.

Appropriation amendments were made in the system but not approved by the Board for 2019, causing the following variance between system and approved appropriations:

Fund	Approved Appropriations	Appropriations Posted to Accounting System	Variance
General	\$ 95,131	\$ 96,431	\$ (1,300)
Special Revenue Funds:			
2021 Gas Tax	102,143	115,843	(13,700)
2031 Road & Bridge	253,950	313,950	(60,000)
2041 Cemetery	3,150	5,650	(2,500)
2192 Fire Department	47,500	60,330	(12,830)
2193 Senior Center	19,200	25,340	(6,140)
2194 Fire Building	41,176	70,697	(29,522)
Total Special Revenue:	467,119	591,810	(124,692)

Appropriation amendments were made in the system but not approved by the Board for 2018, causing the following variance between system and approved appropriations:

**FINDING NUMBER 2019-003  
 (Continued)**

Fund	Approved Appropriations	Appropriations Posted to Accounting System	Variance
General Fund:	\$26,706	\$ 89,397	\$ (62,692)
Special Revenue Funds:			
2011 Motor Vehicle	2,000	9,290	(7,290)
2021 Gas Tax	35,158	98,305	(63,147)
2031 Road & Bridge	49,887	294,991	(245,104)
2041 Cemetery	1,800	2,083	(283)
2191 Ambulance	1,500	117,000	(115,500)
2192 Fire Department	12,700	41,500	(28,800)
2193 Senior Center	9,450	40,660	(31,210)
2194 Fire Building	1,900	45,990	(44,090)
Total	114,395	649,819	(535,424)

Variations noted above caused the footnotes to be misstated by the amounts listed.

We recommend all future appropriations be noted in the minutes, including the amounts. We also, recommend that due diligence be taken when entering approved appropriations into the system.

**Officials' Response:**

We did not receive a response from the Township.

**FINDING NUMBER 2019-004**

**Noncompliance**

**Ohio Rev. Code, § 5705.41(B)**, prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Township had expenditures in excess of appropriations in the following funds as of December 31, 2018:

- General fund in the amount of \$56,256.
- Motor Vehicle License Tax Fund in the amount of \$6,268.
- Gas Tax Fund in the amount of \$54,940.
- Road and Bridge Fund in the amount \$161,973.
- Ambulance Tax Fund in the amount of \$115,315.
- Fire Department Fund in the amount of \$14,591.
- Senior Center Fund in the amount of \$9,275.
- Fire Building Fund in the amount of \$42,273.

**FINDING NUMBER 2019-004  
(Continued)**

The Township had expenditures in excess of appropriations in the following funds as of December 31, 2019:

- Fire Department Fund in the amount of \$8,005.
- Fire Building Fund in the amount of \$26,546.
- Road and Bridge Fund in the amount of \$125,424.
- Cemetery Fund in the amount of \$1,126.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Board of Trustees should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

We did not receive a response from the Township.

*Jefferson Township Trustees*  
*266 Greenbriar Road*  
*Lucasville, OH 45648*  
*Phone: 740-456-5218*  
*Fax: 740-820-9125*

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**DECEMBER 31, 2019 AND 2018**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2017-001	Material Weakness – Financial Reporting	Not Corrected	Reissued as Finding 2019-001
2017-002	Noncompliance Citation – Ohio Revised Code Section 5705.41 (B)	Not Corrected	Reissued as Finding 2019-004
2017-003	Noncompliance Citation – Ohio Revised Code Section 5705.41 (D)	Partially Corrected	Reissued as Management Letter
2017-004	Material Weakness – Budgetary Postings within UAN	Not Corrected	Reissued as Finding 2019-002
2017-005	Material Weakness – Ohio Revised Code Section 5705.39	Corrected	

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# OHIO AUDITOR OF STATE KEITH FABER



**JEFFERSON TOWNSHIP**

**SCIOTO 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 12/1/2020**

88 East Broad 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)