



OHIO AUDITOR OF STATE  
**KEITH FABER**





HAMILTON TOWNSHIP  
LAWRENCE COUNTY

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Hamilton Township  
Lawrence County  
P.O. Box 703  
Ironton, OH 45638

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 the Hamilton Township, Lawrence County, Ohio (the Township) as of and for the years ended December 31, 2019 and December 31, 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 opinions.

### ***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 December 31, 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 the Hamilton Township, Lawrence County as of December 31, 2019 and December 31, 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 11 to the 2019 financial statements and Note 9 to the 2018 financial statements, during 2020, the financial impact of COVID-19 and the ensuing 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 June 2, 2021, 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  
June 2, 2021

**Hamilton Township**  
*Lawrence 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	\$50,235	\$517,954	\$568,189
Intergovernmental	13,077	111,234	124,311
Earnings on Investments	77	21	98
Miscellaneous	0	4,117	4,117
<i>Total Cash Receipts</i>	<u>63,389</u>	<u>633,326</u>	<u>696,715</u>
<b>Cash Disbursements</b>			
Current:			
General Government	22,939	89,544	112,483
Public Safety	0	50,801	50,801
Public Works	0	136,115	136,115
Health	0	500	500
Capital Outlay	1,497	417,408	418,905
Debt Service:			
Principal Retirement	0	37,001	37,001
Interest and Fiscal Charges	0	9,156	9,156
<i>Total Cash Disbursements</i>	<u>24,436</u>	<u>740,525</u>	<u>764,961</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>38,953</u>	<u>(107,199)</u>	<u>(68,246)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Bond Proceeds	0	400,000	400,000
Other Financing Sources	2,955	1,426	4,381
<i>Total Other Financing Receipts (Disbursements)</i>	<u>2,955</u>	<u>401,426</u>	<u>404,381</u>
<i>Net Change in Fund Cash Balances</i>	41,908	294,227	336,135
<i>Fund Cash Balances, January 1</i>	<u>142,078</u>	<u>564,566</u>	<u>706,644</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	837,931	837,931
Committed	0	20,862	20,862
Unassigned (Deficit)	<u>183,986</u>	<u>0</u>	<u>183,986</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$183,986</u></u>	<u><u>\$858,793</u></u>	<u><u>\$1,042,779</u></u>

*See accompanying notes to the basic financial statements*

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**Hamilton Township**  
*Lawrence 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 the Hamilton Township, Lawrence County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Hamilton Township Volunteer Fire Department to provide fire protection and emergency medical services.

**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:

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

***Fire Fund*** – The fire fund is provided by a fire levy that was passed in 1972 and auto renews.

***Road & Bridge Fund*** – This fund is provided by a portion of the real estate tax collected.

***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 Township 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.

**Hamilton Township**  
*Lawrence 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.

***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 canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 2019 budgetary activity appears in Note 4.

***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 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:

***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

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**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 – Compliance**

Contrary to Ohio law, the Township’s Fire Fund and Gas Fund had expenditures in excess of appropriations of \$84,768 and \$128,011 respectively as of December 31, 2019. Also, contrary to Ohio law, transactions were not certified by Fiscal officer at time the commitment was incurred.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,090	\$66,344	\$17,254
Special Revenue	425,741	1,034,752	609,011
Total	\$474,831	\$1,101,096	\$626,265

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$52,000	\$24,436	\$27,564
Special Revenue	561,700	740,525	(178,825)
Total	\$613,700	\$764,961	(\$151,261)

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 5 – Deposits**

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

	<u>2019</u>
Demand deposits	\$1,042,779

***Deposits***

Deposits are either insured by the Federal Deposit 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 6 – 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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include 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.

**Note 7 – Risk Management**

***Workers' Compensation***

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.

***Commercial Insurance***

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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**Note 8 – Defined Benefit Pension Plans**

*Ohio Public Employees Retirement System*

Employees 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 include postretirement health care and survivor and disability benefits.

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

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2019</i>	<i>10%</i>	<i>14%</i>

**Note 9 – 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.

**Note 10 – Debt**

Debt outstanding at December 31, 2019, was as follows:

General Obligation Bonds	<u>Principal</u>	<u>Interest Rate</u>
	\$363,000	4%

The Township issued general obligation bonds to finance the purchase of land and building for a fire station and roadway maintenance supply building. The Township’s taxing authority collateralized the bonds.

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

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***Amortization***

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

Year Ending December 31:	General Obligation Bonds
2020	\$88,780
2021	88,740
2022	89,600
2023	88,280
2024	44,880
Total	<u>\$400,280</u>

**Note 11 – Subsequent Events**

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. The Township's investments of the pension and other employee benefit plan in which the Township participates fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. 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.

**Hamilton Township**  
*Lawrence 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	\$20,316	\$193,740	\$214,056
Intergovernmental	12,840	98,719	111,559
Earnings on Investments	53	26	79
Miscellaneous	0	1,000	1,000
<i>Total Cash Receipts</i>	<u>33,209</u>	<u>293,485</u>	<u>326,694</u>
<b>Cash Disbursements</b>			
Current:			
General Government	16,001	83,336	99,337
Public Safety	0	73,034	73,034
Public Works	0	63,778	63,778
Health	0	210	210
Capital Outlay	0	205,046	205,046
<i>Total Cash Disbursements</i>	<u>16,001</u>	<u>425,404</u>	<u>441,405</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>17,208</u>	<u>(131,919)</u>	<u>(114,711)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Other Financing Sources	353	3,831	4,184
<i>Total Other Financing Receipts (Disbursements)</i>	<u>353</u>	<u>3,831</u>	<u>4,184</u>
<i>Net Change in Fund Cash Balances</i>	17,561	(128,088)	(110,527)
<i>Fund Cash Balances, January 1</i>	<u>124,517</u>	<u>692,654</u>	<u>817,171</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	0	552,774	552,774
Committed	0	11,792	11,792
Unassigned (Deficit)	142,078	0	142,078
<i>Fund Cash Balances, December 31</i>	<u>\$142,078</u>	<u>\$564,566</u>	<u>\$706,644</u>

*See accompanying notes to the basic financial statements*

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**Hamilton Township**  
*Lawrence 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 the Hamilton Township, Lawrence County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services. The Township contracts with Hamilton Township Volunteer Fire Department to provide fire protection and emergency medical services.

**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:

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

***Fire Fund*** – The fire fund is provided by a fire levy that was passed in 1972 and auto renews.

***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 Township 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.

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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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.

***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 canceled, and reappropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 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 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:

***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

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**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 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$49,090	\$33,562	(\$15,528)
Special Revenue	438,775	297,316	(141,459)
Total	\$487,865	\$330,878	(\$156,987)

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$49,090	\$16,001	\$33,089
Special Revenue	438,775	425,404	13,371
Total	\$487,865	\$441,405	\$46,460

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the Fire Fund by \$45,868 for the year ended December 31, 2018. Also contrary to Ohio law, transactions were not certified by Fiscal Officer at time the commitment was incurred.

**Note 4 – Deposits**

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

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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	<u>2018</u>
Demand deposits	\$706,644

***Deposits***

Deposits are insured by the Federal Deposit 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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include 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.

**Note 6 – Risk Management**

***Workers' Compensation***

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.

***Commercial Insurance***

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Hamilton Township**  
*Lawrence County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 7 – Defined Benefit Pension Plans**

*Ohio Public Employees Retirement System*

Employees 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 include postretirement health care and survivor and disability benefits.

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

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2018</i>	<i>10%</i>	<i>14%</i>

**Note 8 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans, which include 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 9 – Subsequent Events**

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. The Township’s investments of the pension and other employee benefit plan in which the Township participates fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. 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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# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Hamilton Township  
Lawrence County  
P.O. Box 703  
Ironton, OH 45638

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 Hamilton Township, Lawrence 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 June 2, 2021 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 opinions 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 a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider Finding 2019-001 to be a material weakness.

***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 2019-002 through 2019-006.

***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  
June 2, 2021



HAMILTON TOWNSHIP  
LAWRENCE COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2019 AND 2018

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

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 controls 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.

The Township misclassified and misposted various revenues and expenditures in the annual financial report submitted to the Auditor of State for fiscal years 2019 and 2018, as follows:

*December 31, 2019 Financial Statements:*

- Worker's Compensation rebate in the amount of \$1,426 was recorded in the General Fund instead of \$317 to the Gas Fund, \$317 to Road and Bridge Fund, and \$792 to the Fire Fund.
- Proceeds for Gas Tax Fund bonds in the amount of \$100,000 was recorded in the Gas Tax Fund as Other Financing Sources – Other instead of Bond Proceeds.
- Proceeds for Fire Fund bonds in the amount of \$300,000 was recorded in the Fire Fund as Other Financing Sources – Other instead of Bond Proceeds.
- Road and Bridge Fund Balance in the amount of \$20,862 was recorded as Restricted instead of Committed according to GASB 54 (codified in GASB Cod. 1800) and Auditor of State Bulletin 2011-004.
- Capital Outlay disbursement in the amount of \$100,000 was recorded in the Gas Tax Fund as Principal Retirement instead of Capital Outlay.
- Capital Outlay disbursement in the amount of \$300,000 was recorded in the Fire Fund as Principal Retirement instead of Capital Outlay.

*December 31, 2018 Financial Statements:*

- Worker's Compensation rebate in the amount of \$2,414 was recorded in the General Fund instead of \$707 to the Gas Tax Fund, \$561 to the Road and Bridge Fund, and \$1,146 to the Fire Fund.
- Road and Bridge Fund Balance in the amount of \$11,792 was recorded as Restricted instead of Committed according to GASB 54 (codified in GASB Cod. 1800) and Auditor of State Bulletin 2011-004.

The Township has adjusted the financial statements and accounting system, where appropriate, to correct these errors.

To ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the statements and footnotes by the Township Fiscal Officer and Board of Trustees to identify and correct errors and omission.

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

We also recommend the Township Fiscal Officer refer to the Ohio Township Handbook and Auditor of State Bulletins 2000-008, 2002-004 and 2011-004 and also take due care in posting transactions in order to ensure the annual financial statements reflect the appropriate activity for the Township's receipts and disbursements.

**Official's Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2019-002**

**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 verses actual information, the Township's Fire Fund had expenditures in excess of appropriations of \$45,868 and \$84,768, as of December 31, 2018 and 2019, respectively. The Township's Gas Fund had expenditures in excess of appropriations of \$128,011, as of December 31, 2019.

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 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.

**Official's Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2019-003**

**Noncompliance**

**Ohio Rev. Code § 5705.41(D)(1)** provides that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that treasurer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Rev. Code.

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

1. “Then and Now” certificate – If the chief fiscal officer can certify both at the time the contract or order was made (“then”), and at the time the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collections, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Township can authorize the drawing of a warrant for the payment of the amount due. The Township has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts less than \$100 in counties and less than \$3,000 in all other subdivisions may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Township.

2. Blanket Certificate – The auditor or fiscal officer may prepare “blanket” certificates for a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority, against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. Super Blanket Certificate – The Township may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel oil, gasoline, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification may, but need not, be limited to a specific vendor. This certification is not to extend beyond the current fiscal year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

In 2018 and 2019 transactions were not certified by the Fiscal Officer at the time the commitment was incurred, and there was no evidence the Township followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to help ensure purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the Township’s funds exceeding budgetary spending limitations, the Fiscal Officer should certify the funds are or will be available prior to obligation by the Township. When prior certification is not possible, “then and now” certification should be used.

The Township should certify purchases to which Ohio Rev. Code Section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language Ohio Rev. Code Section 5705.41(D) requires to authorize disbursements. The Fiscal Officer should sign the certification prior to the Township incurring a commitment, and only when the requirements of Section 5705.41(D) are satisfied. The Fiscal Officer should post approved purchase orders to the proper appropriation code to reduce the available appropriations.

**Official’s Response:**

We did not receive a response from Officials to this finding.

#### FINDING NUMBER 2019-004

##### Noncompliance / Finding for Recovery – Repaid Under Audit

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that governmental expenditures should serve a public purpose. In McClure, the Ohio Supreme Court offered the following guidelines to determine a public purpose: 1. Whether the expenditure is for or promotes the public health, safety, morals or general welfare; 2. Whether the primary objective is to promote a public purpose, although it may incidentally advance a private interest; 3. If there has been a prospective legislative determination of a proper public purpose. See AOS Bulletins 2014-002, 2014-003, 2004-002, and 2003-005 for further guidance regarding proper public purpose. Per AOS Bulletins 2014-002 and 2014-003, alcohol is not considered a proper public purpose.

The Fiscal Officer, Tony Hopper was reimbursed \$1,552.80 for lodging and meals during a conference he attended in Columbus, Ohio on March 6 - March 8, 2019. The meal receipts included \$51.75 for alcoholic beverages. The check was signed by Trustees Bentley Kerns, Robert Blankenship, and Forrest Kerns Jr. along with Fiscal Officer Tony Hopper.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Bentley Kerns, Robert Blankenship, Forrest Kerns Jr. and Tony Hopper in the amount of \$51, and in favor of Hamilton Township, General Fund, in the amount of \$51. Tony Hopper is primarily liable and Bentley Kerns, Robert Blankenship, Forrest Kerns Jr. are secondarily jointly and severally liable.

The Fiscal Officer repaid the \$51.75 for the alcoholic beverages with check #5080 on August 8, 2020.

We recommend that the Township follow the guidance in Auditor of State Bulletin 2003-005 to document the proper public purpose of employee amenities. The documentation "...must be made in accordance with the procedural formalities governing the exercise of legislative power. Specifically, the decision must be memorialized by a duly enacted ordinance or resolution and may have prospective effect only." The Township should review all disbursements to ensure underlying items are for an allowable and proper public purpose prior to making payment.

##### Official's Response:

We did not receive a response from Officials to this finding.

#### FINDING NUMBER 2019-005

##### Findings For Recovery Partially Repaid Under Audit – Terri Robinson and Mary Sue Robinson

**Ohio Admin. Code 117-2-01(D)(4)** states, in part, when designing the public office's system of internal control and the specific control activities, management should plan for adequate segregation of duties or compensating controls. Proper segregation of duties is not possible when only one person handles all aspects of the accounting functions.

**Ohio Rev. Code § 505.601** states, in part, if a board of township trustees does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, the board of township trustees may reimburse any township officer or employee for each out-of-pocket premium attributable to the coverage provided for that officer or employee for insurance benefits. Medical expenses are not eligible for reimbursement. Hamilton Township (Township) approved a resolution in 2005 stating the Township has chosen to not procure a health care plan under section 505.60 of the Revised Code, and instead, the Township shall offer all its trustees, clerk, and employees reimbursement for health care insurance premiums charged by insurance companies or employers other than the township should the trustees, clerk, or employees desire to be reimbursed. On January 2, 2014, Trustees voted for the reimbursement to be capped at \$2,500 annually.

**FINDING NUMBER 2019-005**  
**(Continued)**

Mary Sue Robinson (Sue) served as Fiscal Officer for the Township for several years until resigning in December 2012. Terri Robinson (Terri), Sue's daughter, served as Fiscal Officer from December 2012 through July 31, 2014. Sue again served as Fiscal Officer from August 1, 2014 through January 31, 2017. During this period, the Fiscal Officer was responsible for making deposits, preparing checks for payment, posting transactions to the Township's accounting system, reconciling bank statements and preparing meeting minutes. The Fiscal Officer did not provide copies of bank statements, reconciliations or meeting minutes to the Trustees for review at the monthly meetings.

For the period January 1, 2014 through January 31, 2017, the following fraudulent and/or unsupported expenditures were noted:

- On August 5, 2019, Terri Robinson confessed to writing 57 checks totaling \$23,440 payable to either herself or her family members for work that had not been completed nor authorized by the Trustees and admitted to signing the Trustees' names to the checks.
- An additional 37 checks totaling \$5,864 were payable to either Sue Robinson, Terri Robinson or their family members in which no documentation was attached supporting the payment. Therefore, we were unable to determine whether the payments served a proper public purpose. Of this total, \$641 was attributed to Terri Robinson and \$5,223 was attributed to Sue Robinson.
- In August 2014, one check totaling \$2,500, made payable to Terri Robinson, was dated after she had resigned as Fiscal Officer the month before. While the check stub indicated it was for health insurance premium reimbursement, the documentation attached to the check stub included regular medical expenses (office visits, prescriptions, etc.) and Medicare federal tax withholdings, not health insurance premium payments.
- In December 2014, one check totaling \$2,500, made payable to Sue Robinson supposedly for health insurance premium reimbursement, contained signatures in which the Trustees stated were not theirs. In addition, no documentation was included supporting the payment.
- In December 2015, Sue Robinson, Pat Robinson (Sue's sister-in-law and a Township Trustee who passed away in 2017) and a second Township Trustee each cashed \$4,200 checks, written by Sue Robinson supposedly for "raises". Upon learning the payment was not allowable, the Township Trustee returned \$4,200 in cash to Sue Robinson as witnessed by two other Township Trustees and a signed statement was prepared. Upon review of the Township's bank statements from December 2015 through January 2017, there is no evidence the \$4,200 in cash Sue Robinson received from the Township Trustee was ever deposited. We also did not identify where Sue Robinson or Pat Robinson returned the \$4,200 they received.
- Finally, four other checks payable to either Sue or Pat Robinson were supposedly for health insurance premium reimbursements totaling \$6,200 but did not include documentation supporting the payments and therefore, we were unable to determine if the payments served a proper public purpose.

On February 3, 2021, Terri Robinson pleaded guilty to one count of theft in office (Ohio Rev. Code § 2921.41), a felony of the third degree, one count of theft in office (Ohio Rev. Code § 2921.41), a felony of the fourth degree, one count of tampering with records (Ohio Rev. Code § 2913.42), a felony of the third degree, and one count of forgery (Ohio Rev. Code § 2913.31(A)(3)), a felony of the fourth degree and was sentenced in Lawrence County Common Pleas Court Case No. 2020 CR 195. She was sentenced to four years community control, 400 hours community service and ordered to pay restitution in the amount of \$25,940. Sue Robinson was scheduled for a plea hearing and sentencing on March 17, 2021, but passed away prior to the court date and the case was subsequently dismissed and closed.

**FINDING NUMBER 2019-005  
(Continued)**

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28 a Finding for Recovery for public property converted or misappropriated is hereby issued against Terri Robinson and her bonding company, Western Surety Company, jointly and severally, in the amount of \$26,581 and against Sue Robinson and her bonding company, The Cincinnati Insurance Company, jointly and severally, in the amount of \$26,523, both in favor of the Township.

On February 3, 2021, March 8, 2021, April 19, 2021 and May 3, 2021, respectively, Terri Robinson made payments toward her restitution in the amounts of \$17,000, \$1,000, \$200 and \$200, leaving a finding for recovery balance of \$8,181. The entire amount of Sue Robinson's finding for recovery remains unpaid.

**Official's Response:**

We did not receive a response from Officials to this finding.

**FINDING NUMBER 2019-006**

**Findings For Recovery Repaid Under Audit – Township Trustees**

**Ohio Rev. Code § 505.601** states, in part, if a board of township trustees does not procure an insurance policy or group health care services as provided in section 505.60 of the Revised Code, the board of township trustees may reimburse any township officer or employee for each out-of-pocket premium attributable to the coverage provided for that officer or employee for insurance benefits.

Hamilton Township (Township) approved a resolution in 2005 stating the Township has chosen to not procure a health care plan under section 505.60 of the Revised Code, and instead, the Township shall offer all its trustees, clerk, and employees reimbursement for health care insurance premiums charged by insurance companies or employers, other than the township, should the trustees, clerk, or employees desire to be reimbursed. On January 2, 2014, the Township Trustees voted for the reimbursement to be capped at \$2,500 annually.

For fiscal years 2014 and 2015, the following issues related to health insurance premium reimbursements were noted:

- In 2014, Trustee Forrest Kerns was reimbursed a gross amount of \$2,500, but only provided support for premiums in the amount of \$2,312, which resulted in an overpayment of \$188.
- In 2014, Trustee Bob Blankenship was reimbursed a gross amount of \$1,599, but only provided support for premiums in the amount of \$900, which resulted in an overpayment of \$699.
- In 2015, Trustee Bob Blankenship was reimbursed a gross amount of \$1,200, but only provided support for premiums in the amount of \$905, which resulted in an overpayment of \$295.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code §117.28 a Finding for Recovery for public monies illegally expended is hereby issued against Forrest Kerns, in the amount of \$188 and against Bob Blankenship, in the amount of \$994, both in favor of the Township's Gas Tax Fund.

On February 21, 2017, Forrest Kerns and Bob Blankenship repaid the findings in their entirety.

**Official's Response:**

We did not receive a response from Officials to this finding.

**Hamilton Township  
Lawrence County**  
P.O. Box 703  
Ironton, OH 45638

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the Years Ended December 31, 2019 and 2018**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2017-001	<b>ORC Section 5705.41(D)(1): For failing to properly encumber expenditures</b>	Not corrected.	Re-issued with Finding 2019-003.





# OHIO AUDITOR OF STATE KEITH FABER



**HAMILTON TOWNSHIP**

**LAWRENCE 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 7/8/2021**

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)