



**MIFFLIN TOWNSHIP
WYANDOT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

Mifflin Township
Wyandot County
14970 Township Highway 96
Upper Sandusky, Ohio 43351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Mifflin Township, Wyandot County, Ohio (the Township) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

We noted the Township incorrectly recorded proceeds from the sale of a lawn mower and trailer totaling \$7,200 in 2021 as a miscellaneous receipt within the General Fund, rather than as a sale of a capital asset within a permanent improvement, sinking, or bond retirement fund. **Ohio Rev. Code § 5705.10(F)** requires revenue receive from the sale of a permanent improvement to be paid into the sinking fund, the bond retirement fund or a special fund for the construction or acquisition of permanent improvements. **Ohio Rev. Code § 5705.01(E)** defines "permanent improvement" or "improvement" to mean "any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interest therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more."

Failure to record this transaction in a proper fund caused inaccurate ending balances at December 31, 2021. On April 10, 2023, the Township corrected this error remitting the amount due to the Capital Improvement fund from the General Fund. The Township should implement controls to help ensure all transactions are posted to the proper funds.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 19, 2023

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OHIO AUDITOR OF STATE KEITH FABER



MIFFLIN TOWNSHIP

WYANDOT 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 5/4/2023

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