



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Greenfield Township  
Gallia County  
2046 Dry Ridge Road  
Patriot, Ohio 45658

We have performed the procedures enumerated below on the Greenfield Township, Gallia County, Ohio (the Township), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Township. The Township is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Township.

The Board of Trustees and the management of the Township have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Township's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

The procedures and the associated findings are as follows:

### Cash

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found a fund balance adjustment posted in September 2021 that increased the General Fund and decreased the Miscellaneous Special Revenue Fund in the amount of \$1,161. This fund balance adjustment was not approved by the Township Trustees nor was it a required adjustment from the prior Agreed-Upon Procedures. We brought this to management's attention. They corrected the balances of the General and Miscellaneous Special Revenue Funds for this item. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2021 balances in the Cash Summary by Fund Report. We found no exceptions.

**Cash (Continued)**

3. We agreed the 2022 and 2021 Bank Reconciliation adjusted UAN Balances as of December 31, 2022 and 2021 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Township in the Hinkle System. The amounts agreed for December 31, 2021. At December 31, 2022, we noted the adjusted UAN Balances exceeded the total fund cash balances per the Fund Status Report and per the Hinkle System by \$349 as a result of reconciliation other adjusting factors consisting of \$612 in reconciling credits offset by \$263 in reconciling debit. See step 5 and 6 below for additional information.
4. We confirmed the December 31, 2022 bank account balance with the Township's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2022 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found four reconciling debits tested were outstanding checks which were still outstanding as of February 28, 2023 and had been outstanding for over a year. We also noted the final reconciling debit tested was an other adjusting factor of \$263 related to an EFT that cleared in December 2022 but was not marked cleared in UAN. The Township carried this EFT as an outstanding check which resulted in the other adjusting factor in the same amount. The EFT should be marked cleared in UAN which will eliminate the other adjusting factor debit.
  - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to December 31. We found the four outstanding checks were dated prior to December 31 but the other adjusting factor of \$263 is not posted to the check register but rather an adjustment in the reconciliation as noted in step 3 above.
6. We selected five reconciling credits (such as deposits in transit) from the December 31, 2022 bank reconciliation:
  - a. We traced each credit to the subsequent January or February bank statement. We found two reconciling credits tested totaling \$448 that were listed as deposits in transit however another receipt of \$448 had been posted and cleared in UAN that was a duplicate of these two receipts. Therefore, these two receipts should be marked void in UAN. We also found two reconciling credits tested totaling \$609 that were listed as deposits in transit but cleared in November 2022 so these two receipts should be marked cleared in UAN. Finally, we noted the last reconciling credit tested was an other adjusting factor of \$612 that was a result of these other errors and was necessary to reconcile. When the two receipts that cleared in November 2022 are marked cleared, this other adjusting factor will be reduced to \$3.
  - b. We agreed the credit amounts to the Receipts Register and determined the two receipts that need voided and the two receipts that need marked cleared were dated prior to December 31 but the other adjusting factor of \$612 is not posted to the Receipt Register but rather an adjustment in the reconciliation as noted in step 3 above.
7. We inspected the Cash Summary by Fund Report to determine whether the Finding For Adjustment identified in the prior agreed-upon procedures report, due from the General Fund, payable to the Gasoline Fund, was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the County Auditor Detail Expenditure Report for 2022 and a total of five from 2021:
  - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
  - b. We inspected the Receipt Register Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2022 and 2021. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the \$10,000 from the Department of Commerce to the Township during 2021 with the Department of Commerce check remittance. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether this receipt was allocated to the proper fund. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2020.
2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan debt activity for 2021 and agreed principal and interest payments from the related debt amortization schedule to General Fund and Gasoline Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Township made the payments. We noted the Township paid the loan balance in full in advance of the amortization due dates.
4. We agreed the amount of debt proceeds received for 2021 from the debt documents to amounts recorded in the Receipt Register Report. We found that the Township did not record loan proceeds of \$46,724 in the Receipt Register Report.
5. For new debt issued during 2021, we inspected the debt legislation, which stated the Township must use the proceeds to a backhoe. We inspected the Payment Register Detail Report and observed the Township did not record the purchase of the backhoe in the amount of \$46,724 but the bank paid the vendor directly for the purchase of the backhoe.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Wage Withholdings Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the minute record or as required by statute. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
  
2. We selected the new Board of Trustees member from 2022 and the new employee from 2021 and:
  - a. We inspected the employees'/Board of Trustees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Employee General Information Report.  
We found no exceptions.
  
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2022 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2022. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2023	December 10, 2022	\$1,091	\$1,091
State income taxes	January 15, 2023	April 7, 2023	273	273
OPERS retirement	January 30, 2023	December 10, 2022	2,053	2,053

We found state income taxes for the 4<sup>th</sup> quarter 2022 were due on January 15, 2023 but not paid until April 7, 2023.

4. For the pay periods ended January 31, 2022 and May 31, 2021, we
  - a. Recomputed the allocation of the Fiscal Officer's and Boards' salary amounts and employer shares withholdings to the General, Motor Vehicle License Tax and Gasoline Funds per the Wage Detail Report.
  - b. Traced the Fiscal Officer's and Boards' pay for time or services performed to supporting certifications the Revised Code requires.  
We found no exceptions.
  
5. We compared total gross pay for the fiscal officer and each board of trustee for 2022 and 2021 to the compensation permitted by Ohio Revised Code §§ 507.09 and 505.24, respectively. We found the Fiscal Officer Debrah Bartles was overpaid \$11, Trustee Charles Chambers Jr. was overpaid \$47, Trustee Hayden Lewis Hammond was overpaid \$47 and Trustee Randall Hammond was underpaid \$75 in 2021.

### Payroll Cash Disbursements (Continued)

6. We inquired of management and inspected the Payment Register Detail Report for the years ended December 31, 2022 and 2021 to determine if township employees and/or trustees were reimbursed for out-of-pocket insurance premiums. Insurance reimbursements made were in compliance with Ohio Rev. Code §§ 505.60, 505.601, 505.602 and 505.603 and federal regulations with the exception that reimbursements were processed through the payroll system and subjected to tax withholdings.

### Non-Payroll Cash Disbursements

We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2022 and 10 from the year ended 2021 and determined whether:

- a. The disbursements were for a proper public purpose. We found one disbursement with no invoice support provided so we were unable to determine if it was for a proper public purpose.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found one disbursement with no invoice support so we were unable to agree the name and amount on the returned, canceled check to the supporting invoice.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found four instances in 2021 and eight instances in 2022 where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2022 and 2021 for the General, Motor Vehicle License Tax and Fire District Funds as recorded in the Appropriation Status Report. We found no exceptions for the year ended December 31, 2021. However, appropriations per the Appropriation Status Report did not agree to the approved appropriations for the year ended December 31, 2022 in the General, Motor Vehicle License Tax and Fire District Funds in the amount of \$994, \$325 and \$699 respectively resulting in expenditures exceeding appropriations by \$114 in the Motor Vehicle License Tax Fund.
2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2022 and 2021 for negative cash fund balances. Ohio Rev. Code § 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balance.

### Sunshine Law Compliance

1. We obtained and inspected the Township's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Township management and determined that the Township did not have any public records requests during the engagement period.
3. We inquired whether the Township had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Township's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Township's poster describing their Public Records Policy was displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Township management and determined that the Township did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found that one trustee did not attend a certified three-hour Public Records Training during his term ending in 2021, and he did not have a designee attend.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Township notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.



### Other Compliance

Ohio Rev. Code § 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Township filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the Township to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Township's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Keith Faber  
Auditor of State  
Columbus, Ohio

November 15, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**GREENFIELD TOWNSHIP**

**GALLIA 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 12/12/2023**

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](http://www.ohioauditor.gov)