



OHIO AUDITOR OF STATE
KEITH FABER



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Huntington Township
Gallia County
PO Box 212
Vinton, Ohio 45686

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Huntington Township, Gallia County, Ohio (the Township), for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2019 and 2018.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 Observations

1. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) provide that all state and local elected officials, or their designees, must attend at least 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed must include documentation that either the Attorney General's Office or another entity certified by the Attorney General provided the training to the elected official, or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

The Township designee for the audit period was the Fiscal Officer, however; the training was not completed during the Official's final term of office.

All Township officials should attend the required Ohio Public Records Laws training during each term of office or designate another official to attend the training on their behalf.

2. Ohio Rev. Code § 507.12A provides newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

There was no evidence the Fiscal Officer completed the required training during her final term.

Township Fiscal Officer should complete the training as specified in the Ohio Revised Code.

3. Ohio Rev. Code § 5705.10(D) provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose.

The Township inappropriately recorded receipts as follows:

- In 2018, \$65 of Permissive Motor Vehicle License Tax revenue was posted in the Motor Vehicle License Tax Fund. Given the source of the revenue, this should have been recorded in the Permissive Motor Vehicle License Tax Fund.
- In 2018, \$869 of Motor Vehicle Registration Intergovernmental revenue was posted in the Gasoline Tax Fund. Given the source of the revenue, this should have been recorded in the Motor Vehicle License Tax Fund.
- In 2019, \$185 of Permissive Motor Vehicle License Tax revenue was posted in the Motor Vehicle License Fund. Given the source of the revenue, this should have been recorded in the Permissive Motor Vehicle License Fund.

These items were not deemed material. Therefore, no audit adjustments were proposed.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matters reports above, our prior agreed-upon-procedures for the years ended December 31, 2017 and 2016 included an observation that the Township's outstanding debt was a bank loan which is not an allowable type of debt for a Township in accordance with Ohio Rev. Code Chapter 133. The Township had this same unallowable debt in 2018 and 2019.
2. In addition to the matters reports above, our prior agreed-upon-procedures for the years ended December 31, 2017 and 2016 included an observation that the Township appropriated at the fund level which is contrary to Ohio Rev. Code § 5705.38(C). Per review of Appropriation Resolutions, the Township continued to appropriate at the fund level for the years ended December 31, 2018 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2020

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HUNTINGTON TOWNSHIP

GALLIA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 14, 2020**