



OHIO AUDITOR OF STATE  
**KEITH FABER**





## BASIC AUDIT REPORT

Emerald Township  
Paulding County  
16834 Road 115  
Cecil, Ohio 45821-9723

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Emerald Township, Paulding County, Ohio (the Township) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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. We noted the Township did not file their 2024 Annual Financial Report timely. **Ohio Rev. Code § 117.38** provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Township did not file the 2024 annual report until March 14, 2025. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Township should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty-day time frame.

2. The Township withheld State and School District income taxes from the employees' gross wages during the fourth quarter of 2024. These amounts collected are to be disbursed to the State agency by the 15th day of the month following the end of the quarter. The Township disbursed the amounts collected from employees' gross wages for State and School District income taxes during the fourth quarter of 2024 on February 25, 2025, which is after the due date. Failing to remit timely could result in fines and penalties being assessed against the Township. The Township should monitor payment due dates and remit payments by the due date.

3. We noted the Township has not adopted a records retention schedule policy. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to ensure the appropriate policy is approved to help avoid issues with public records requests.
4. We examined the bank reconciliation prepared as of December 31, 2024. It included an unreconciled balance with the bank balance more than the book balance in the amount of \$1,926.71. The variance consisted of receipt and disbursement posting errors and two cleared payments that were included on the outstanding checklist.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The Fiscal Officer should record all transactions and prepare monthly bank to book reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected.

Also, the Township’s small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

June 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



EMERALD TOWNSHIP

PAULDING 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 7/8/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)