



OHIO AUDITOR OF STATE  
**KEITH FABER**





**MEDINA TOWNSHIP  
MEDINA COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, And Changes in Fund Balances (Regulatory Cash Basis)	
All Governmental Fund Types	
For the Year Ended December 31, 2023 .....	5
Notes to the Financial Statements	
For the Year Ended December 31, 2023 .....	6
Combined Statement of Receipts, Disbursements, And Changes in Fund Balances (Regulatory Cash Basis)	
All Governmental Fund Types	
For the Year Ended December 31, 2022 .....	13
Notes to the Financial Statements	
For the Year Ended December 31, 2022 .....	14
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	21
Schedule of Findings.....	23

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## INDEPENDENT AUDITOR'S REPORT

Medina Township  
Medina County  
3799 Huffman Road  
Medina, Ohio 44256

To the Board of Trustees:

### ***Report on the Audit of the Financial Statements***

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of Medina Township, Medina County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

#### ***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* section of our report, the accompanying financial statements 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, 2023 and 2022, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's 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  
Ohio Auditor of State



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

July 22, 2025

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**Medina Township**  
*Medina 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, 2023*

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	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$785,911	\$2,723,251	\$3,509,162
Licenses, Permits and Fees	166,585	14,825	181,410
Fines and Forfeitures	11,917		11,917
Intergovernmental	210,540	576,070	786,610
Earnings on Investments	177,960	8,763	186,723
Miscellaneous	122,634	11,260	133,894
<i>Total Cash Receipts</i>	<u>1,475,547</u>	<u>3,334,169</u>	<u>4,809,716</u>
<b>Cash Disbursements</b>			
Current:			
General Government	526,227		526,227
Public Safety		2,282,670	2,282,670
Public Works	9,019	886,120	895,139
Health		1,000	1,000
Human Services		816	816
Capital Outlay	13,725	103,499	117,224
<i>Total Cash Disbursements</i>	<u>548,971</u>	<u>3,274,105</u>	<u>3,823,076</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>926,576</u>	<u>60,064</u>	<u>986,640</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Capital Assets	420	626	1,046
<i>Total Other Financing Receipts (Disbursements)</i>	<u>420</u>	<u>626</u>	<u>1,046</u>
<i>Net Change in Fund Cash Balances</i>	<u>926,996</u>	<u>60,690</u>	<u>987,686</u>
<i>Fund Cash Balances, January 1</i>	<u>3,373,455</u>	<u>3,748,727</u>	<u>7,122,182</u>
<i>Fund Cash Balances, December 31</i>	<u>\$4,300,451</u>	<u>\$3,809,417</u>	<u>\$8,109,868</u>

*See accompanying notes to the basic financial statements*

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Medina Township, Medina County, Ohio (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 and police services. The Township contracts with the Medina Hospital Life Support Team to provide ambulance and emergency medical services. The Township entered into a contract with the City of Medina to provide fire protection services.

***Public Entity Risk Pool***

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

**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, which is organized on a fund type basis.

***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:

***Police District Fund*** The police district fund accounts for and reports the receipt of property tax and intergovernmental monies restricted for the purpose of providing police protection services to Township residents.

***Safety Services Levy Fund*** The safety services levy fund accounts for and reports the receipt of levy monies restricted for the purpose of providing safety services to Township residents.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***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 (C). 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 disbursements 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 (C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

***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 carried over, and need not be re-appropriated.

A summary of 2023 budgetary activity appears in Note 3.

***Deposits and Investments***

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***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.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***SBITAs***

The Township has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems. Subscription disbursements are recognized when they are paid.

***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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township.

***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*** The 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. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***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.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 2 - Summary of Significant Accounting Policies (continued)**

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ended December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$ 1,124,184	\$ 1,475,967	\$ 351,783
Special Revenue	3,352,455	3,334,795	(17,660)
Total	\$ 4,476,639	\$ 4,810,762	\$ 334,123

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Disbursements	
General	\$ 1,602,881	\$ 619,333	\$ 983,548
Special Revenue	6,089,420	3,774,992	2,314,428
Total	\$ 7,692,301	\$ 4,394,325	\$ 3,297,976

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2023
Demand deposits	\$7,020,973
Certificates of deposit	105,853
Total deposits	<u>7,126,826</u>
STAR Ohio	983,042
Total investments	<u>983,042</u>
Total deposits and investments	<u><u>\$8,109,868</u></u>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2023, the Township had \$19,468 in unremitted employee payroll withholdings.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 4 – Deposits and Investments (continued)**

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; 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.

***Investments***

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**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 in February. The second half payment is due in July.

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.

***Risk Pool Membership***

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 6 - Risk Management (continued)**

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	2023
Cash and investments	\$ 33,494,457
Actuarial liabilities	10,885,549

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Some Township 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. Full time police officers contribute to OPERS at the law enforcement rate. All other OPERS members contribute to OPERS at the local rate. Full time police officers and other OPERS members contributed 13% and 10%, respectively, of their gross salaries. The Township has paid all contributions required through December 31, 2023.

***Social Security***

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2023.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**Note 8 – Postemployment Benefits**

OPERS offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0% for members in the traditional pension plan and 2% for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4%; however, a portion of the health care rate was funded with reserves.

**Note 9 – Contingent Liabilities**

The Township is a defendant in a lawsuit. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township's financial condition.

**Note 10 – Fund Balances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the Township had the following fund balances:

	Special		
Fund Balances	General	Revenue	Total
Outstanding Encumbrances	\$ 70,362	\$ 500,887	\$ 571,249

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 11 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the Township did not receive any additional COVID-19 funding.

**Note 12 - Subsequent Event**

On May 6, 2025, voters in the Township approved an additional Medina Township Police Tax Levy, not to exceed 2.5 mills for each \$1 of taxable value, commencing in 2025 and first due in calendar year 2026.

**Medina Township**  
*Medina 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, 2022*

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	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$715,054	\$2,519,264	\$3,234,318
Licenses, Permits and Fees	178,009	15,995	194,004
Fines and Forfeitures	10,521		10,521
Intergovernmental	165,892	1,113,484	1,279,376
Earnings on Investments	41,888	1,549	43,437
Miscellaneous	10,900	9,517	20,417
<i>Total Cash Receipts</i>	<u>1,122,264</u>	<u>3,659,809</u>	<u>4,782,073</u>
<b>Cash Disbursements</b>			
Current:			
General Government	539,138	52,209	591,347
Public Safety		2,336,417	2,336,417
Public Works	6,724	651,096	657,820
Health		2,845	2,845
Capital Outlay		<u>667,629</u>	<u>667,629</u>
<i>Total Cash Disbursements</i>	<u>545,862</u>	<u>3,710,196</u>	<u>4,256,058</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>576,402</u>	<u>(50,387)</u>	<u>526,015</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Capital Assets	<u>16,012</u>	<u>183</u>	<u>16,195</u>
<i>Total Other Financing Receipts (Disbursements)</i>	<u>16,012</u>	<u>183</u>	<u>16,195</u>
<i>Net Change in Fund Cash Balances</i>	<u>592,414</u>	<u>(50,204)</u>	<u>542,210</u>
<i>Fund Cash Balances, January 1</i>	<u>2,781,041</u>	<u>3,798,931</u>	<u>6,579,972</u>
<i>Fund Cash Balances, December 31</i>	<u>\$3,373,455</u>	<u>\$3,748,727</u>	<u>\$7,122,182</u>

*See accompanying notes to the basic financial statements*

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

---

### **Note 1 – Reporting Entity**

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#### ***Public Entity Risk Pool***

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA), a public entity risk pool. Note 6 to the financial statements provides additional information for this entity.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

### **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, which is organized on a fund type basis.

#### ***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:

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**Police District Fund** The police district fund accounts for and reports the receipt of property tax and intergovernmental monies for the purpose of providing police protection services to Township residents.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***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 (C). 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 disbursements 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 (C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end.

***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 carried over, and need not be re-appropriated.

A summary of 2022 budgetary activity appears in Note 3.

***Deposits and Investments***

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 2 - Summary of Significant Accounting Policies (continued)**

***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.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***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. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township.

***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*** The 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. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 3 – Budgetary Activity**

Budgetary activity for the year ended December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Budgeted			
Fund Type	Receipts	Actual Receipts	Variance
General	\$ 991,305	\$ 1,138,276	\$ 146,971
Special Revenue	3,627,156	3,659,992	32,836
Total	\$ 4,618,461	\$ 4,798,268	\$ 179,807

2022 Budgeted vs. Actual Budgetary Basis Disbursements			
Appropriation      Budgetary			
Fund Type	Authority	Disbursements	Variance
General	\$ 1,404,022	\$ 573,493	\$ 830,529
Special Revenue	5,727,919	3,816,434	1,911,485
Total	\$ 7,131,941	\$ 4,389,927	\$ 2,742,014

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2022
Demand deposits	\$6,086,144
Certificates of deposit	102,959
Total deposits	<u>6,189,103</u>
STAR Ohio	933,079
Total investments	<u>933,079</u>
Total deposits and investments	<u><u>\$7,122,182</u></u>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Township does not have any unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Depository Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Township; 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.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 4 – Deposits and Investments (continued)**

***Investments***

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**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 in February. The second half payment is due in July.

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.

***Risk Pool Membership***

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 6 - Risk Management (continued)**

	2022
Cash and investments	\$ 32,288,098
Actuarial liabilities	9,146,434

**Note 7 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Some Township 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. Full time police officers contribute to OPERS at the law enforcement rate. All other OPERS members contribute to OPERS at the local rate. Full time police officers and other OPERS members contributed 13% and 10%, respectively, of their gross salaries and the Township contributed an amount equaling 18.1% and 14%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2022.

***Social Security***

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2022.

**Note 8 – 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% during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4% during calendar year 2022.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

**Medina Township**  
*Medina County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 9 – Contingent Liabilities**

The Township is a defendant in a lawsuit. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township's financial condition.

**Note 10 – Fund Balances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the Township had the following fund balances:

Fund Balances	Special		
Outstanding Encumbrances	General	Revenue	Total
\$ 27,631	\$ 106,238	\$ 133,869	

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 11 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency continues. During 2022, the Township received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Medina Township  
Medina County  
3799 Huffman Road  
Medina, Ohio 44256

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of Medina Township, Medina County, Ohio (the Township) and have issued our report thereon dated July 22, 2025, wherein we noted the Township followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2023-001 through 2023-003 that we consider to be significant deficiencies.

Medina Township  
Medina County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Township's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2023-001.

***Township's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Township's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Township's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



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

July 22, 2025

**MEDINA TOWNSHIP  
MEDINA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2023 AND 2022**

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

**FINDING NUMBER 2023-001**

**Noncompliance, Significant Deficiency, and Unresolved Finding for Recovery**

**Ohio Rev. Code § 507.14** states a township fiscal officer or deputy fiscal officer shall not be held liable for a loss of public funds when the township fiscal officer or deputy fiscal officer has performed all official duties required of the township fiscal officer or deputy fiscal officer with reasonable care, but shall be liable only when a loss of public funds results from the township fiscal officer's or deputy fiscal officer's negligence or other wrongful act.

The Township was assessed late fees, penalties, and interest relating to late payments and/or late reporting to the Internal Revenue Service (IRS), Ohio Public Employees Retirement System (OPERS), Ohio Bureau of Worker's Compensation (BWC), and Medical Mutual of Ohio/COSE totaling \$3,814.79. The Township remitted the following payments as a result of fees, penalties, and interest incurred as a result of the former fiscal officer Angela Ventura's gross negligence:

<b>Transaction #</b>	<b>Transaction Date</b>	<b>Payee</b>	<b>Amount</b>
12-2023	Mar 15, 2023	OPERS – Penalty	\$170.35
12-2023	Mar 15, 2023	OPERS – Penalty	\$281.19
16-2023	Mar 25, 2023	OPERS – Interest	\$36.33
16-2023	Mar 25, 2023	OPERS – Interest	\$60.13
16-2023	Mar 25, 2023	OPERS – Penalty	\$95.40
16-2023	Mar 25, 2023	OPERS – Penalty	\$156.60
64-2023	Dec 29, 2023	OPERS – Penalty	\$190.60
64-2023	Dec 29, 2023	OPERS – Penalty	\$109.33
64-2023	Dec 29, 2023	OPERS – Penalty	\$106.15
64-2023	Dec 29, 2023	OPERS – Penalty	\$61.23
12-2024	May 01, 2024	BWC - Penalty	\$1,193.00
33573	Jun 20, 2024	Insurance – Late Fees	\$39.00
33573	Jun 20, 2024	Insurance – Late Fees	\$39.00
33573	Jun 20, 2024	Insurance – Late Fees	\$39.00
33615	Jul 02, 2024	Insurance – Late Fees	\$39.00
33615	Jul 02, 2024	Insurance – Late Fees	\$39.00
33615	Jul 02, 2024	Insurance – Late Fees	\$39.00
33615	Jul 02, 2024	Insurance – Late Fees	\$39.00
33615	Jul 02, 2024	Insurance – Late Fees	\$39.00
33931	Jan 01, 2025	IRS – Penalty	\$466.06
33931	Jan 01, 2025	IRS – Interest	\$576.42
		<b>Total</b>	<b>\$3,814.79</b>

**FINDING NUMBER 2023-001 (Continued)**

**Noncompliance, Significant Deficiency, and Unresolved Finding for Recovery (Continued)**

The Township failed to timely remit payments and/or reports by the necessary deadlines to the Internal Revenue Service (IRS), Ohio Public Employees Retirement System (OPERS), Ohio Bureau of Worker's Compensation (BWC), and insurance premiums to Medical Mutual of Ohio/COSE. Payments made by the Township for these additional late fees, penalties, and interest payments aggregated to \$3,814.79. The repeated failure to remit timely constitutes gross negligence. Ohio Rev. Code § 507.14 makes a township fiscal officer liable for a loss of public funds when a loss of public funds results from the township fiscal officer's negligence or other wrongful act. The late fees, penalties, and interest paid by the Township that were incurred as a result of gross negligence could have been avoided had the withholdings, payments, and filings been made in a complete and timely manner.

Additionally, in accordance with Township Resolution 01032023-001, the former fiscal officer was provided medical health insurance through the Township's policy with Medical Mutual which included 85% of the established premiums to be paid by the Township and 15% the responsibility of the enrolled employee for their applicable coverage. During Ms. Ventura's ongoing divorce action with her husband, who was also an employee of the Township at the time, she directed the removal of him and his dependent from her coverage. This was despite a court order in the domestic relations case restraining both parties from changing or failing to renew any health insurance coverage, a judgement entry in the divorce case requiring Ms. Ventura to secure and maintain coverage for the child, and Ohio Rev. Code 3105.71(A)'s requirement that if a party to a divorce action provided health insurance coverage to a spouse and that spouse's dependents prior to the divorce action's filing, that party cannot cancel or otherwise terminate or cause the termination of a spouse or dependent's coverage until the court determines that the party is no longer responsible for providing health insurance coverage for that party's spouse and dependents. As the Township's statutory legal counsel, the Medina County Prosecutor's Office directed the Township's Insurance Agent to restore coverage. The Township's legal counsel also advised the former fiscal officer to pay the Township's full invoice to Medical Mutual despite any objections to the costs to her for her obligations for the reinstated coverage. Court action was taken by the Township Trustees to compel the former fiscal officer to pay the premiums that included her disputed amounts and Medical Mutual agreed to accept all undisputed amounts only while the ongoing case was pending, subject to late fees. The former fiscal officer's term ended March 31, 2024, the Court action was voluntarily dismissed, and the Trustees and new fiscal officer paid all outstanding disputed and undisputed premiums to become current; however, the former fiscal officer had never contributed or repaid the Township for her 15% employee share of the disputed portion totaling \$1,380.99 for the coverage periods of July 2023 – March 2024.

In accordance with the foregoing facts and pursuant to Ohio Rev Code §§ 117.24 and 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against former Fiscal Officer Angela Ventura and her faithful performance of duty coverage through OTARMA, jointly and severally, in the amount of \$5,195.78, and in favor of the Township's General Fund in the amount of \$4,914.59 and Police Fund in the amount of \$281.19.

The Township should implement procedures to ensure timely remittance of payments and/or reports by the necessary deadlines. The Township should also ensure the portion of insurance premiums that are the responsibility of the enrolled employees are properly calculated, withheld from employee pay and remitted.

**Officials' Response:** The Township has acknowledged the finding and has worked to correct it.

## **FINDING NUMBER 2023-002**

### **Significant Deficiency – Bank Reconciliations**

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Fiscal Officer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board of Trustees is responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not timely prepared or reviewed for each month of 2023. Additionally, the Township had an unreconciled net variance of \$3,166 as of December 31, 2023. This variance was subsequently identified and corrected and was the result of posting errors which resulted in the overstatement of earnings on investments of \$3,014 and \$152 in the General Fund and Special Revenue Funds, respectively.

Failure to reconcile monthly increases the possibility that the Township will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Fiscal Officer should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be timely investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

**Officials' Response:** The Township has acknowledged the finding and has worked to correct it.

## **FINDING NUMBER 2023-003**

### **Significant Deficiency – Payroll Deficiencies**

Collecting and maintaining organized documentation and support for financial transactions is essential in assuring the Township financial statements are not materially misstated and that all expenditures are made for a proper public purpose. Sound accounting practices require public officials to design and operate a system of internal control that is adequate to provide reasonable assurance over the reliability of financial transactions. Pursuant to this requirement, management is responsible for ensuring employees and officials are paid for the appropriate number of hours worked at a legislatively approved rate or at the rate established in the Ohio Revised Code or collective bargaining agreement. The hours worked and paid to an employee should be properly documented, reviewed, and approved by various Township officials prior to payment. Termination payments should also be calculated using the appropriate pay rate and leave balances supported by payroll system reports. Additionally, management is responsible for ensuring employees complete the proper withholding authorization forms and ensure amounts are withheld at the proper rates and remitted timely to the respective agencies.

**FINDING NUMBER 2023-003 (Continued)**

**Significant Deficiency – Payroll Deficiencies (Continued)**

Due to insufficient internal controls, the following issues related to payroll were noted:

- Four Township officials were underpaid in 2022 and 2023.
- The Township's ultimate interpretation of the collective bargaining agreement in 2023 changed subsequent to year-end resulting in certain employees being paid at a lower rate in 2023 than established by the collective bargaining agreement. Corrections were made in 2024.
- An employee received a termination payment which was calculated using an incorrect leave balance. The employee's leave reports indicated a 33.875 vacation balance; however, 31.727 hours were used for calculating the amount owed to the employee. The result was an underpayment of \$68.
- One employee was paid a total of \$2,233 for three pay periods beginning December 17, 2023; however, withholding authorization forms and timesheets were not maintained by the Township to support the employment, hours worked, or details of work performed.
- An employee had deferred compensation withheld during 2023; however, the amounts withheld were not remitted to the Ohio Deferred Compensation Program.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose. Additionally, failure to properly review and monitor the payroll process could result in improper underpayments or overpayments to Township employees and officials and potential findings for recovery in the future.

The Township should maintain all employment documentation for each employee and official and records should be maintained in an orderly manner to support all transactions. The Township should also ensure all employees are properly compensated using the correct pay rates and hours worked or leave balances; review calculations for accuracy; and remit all employee withholdings in a timely manner to the respective agencies.

**Officials' Response:** The Township has acknowledged the finding and has worked to correct it.

# OHIO AUDITOR OF STATE KEITH FABER



MEDINA TOWNSHIP

MEDINA 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 8/12/2025

65 East State 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)