



OHIO AUDITOR OF STATE
KEITH FABER





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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Kinsman Township
Trumbull County
PO Box 399
Kinsman, Ohio 44428

We have performed the procedures enumerated below on the Kinsman Township's (the Township) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 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, 2024 and 2023 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, 2024 and 2023, 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 and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each opinion unit recorded in the Fund Ledger Report to the December 31, 2022 balances in the prior year documentation in the prior year Agreed-Upon Procedures. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2024 and 2023 Bank Reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2024 and 2023 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.

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4. We confirmed the December 31, 2024 bank account balances with the Township's financial institution and the Ohio Pooled Collateral System. We found no exceptions. The balances agreed.] We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the payment register detail report, and determined the debits were dated prior to December 31. We found no exceptions.
6. We traced interbank account transfers occurring in December of 2024 and 2023 to the accounting records, bank statements and reconciliation to determine if they were properly recorded. We found in December 2024 that one of the Township's investment accounts transferred \$18,251.86 to the Township's regular checking account. The transfer into the checking account didn't occur until January 2025, and the Township did not have this recorded on the December 2024 reconciliation as outstanding.
7. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the County Auditor Vendor Invoice Listings for 2024 and a total of 5 from 2023:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Detail Report. The amounts agreed.
 - b. We inspected the Receipt Detail Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found a property tax receipt in 2023 that had \$1,055.48 for property tax fees that was coded to the Fire and EMS fund but should have been coded to the General fund.
 - c. We inspected the Receipt Detail 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 Detail Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Receipt Detail Report included the proper number of tax receipts for each year. However, we noted while performing this procedure that special assessment receipts for both years were recorded as property tax receipts rather than special assessments. This resulted in an overstatement of \$9,195.85 and \$9,073.58 in 2024 and 2023, respectively.

Debt

1. From the prior audit report, we observed finance purchases were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.
2. We inquired of management and inspected the Receipt Detail Report and Payment Register Detail Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. We included the newly issued debt for 2024 in the Summary Debt table below.

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3. From the summary of outstanding debt for 2024 and 2023 below:

- a. We agreed the principal and interest payments from the related debt amortization schedules to the Motor Vehicle License Tax and Gasoline Tax fund payments reported in the Payment Register Detail Report and included the total principal payments for both years in the table below. We found no exceptions.
- b. We compared the date the debt service payments were due to the date the Township made the payments. We found no exceptions.
- c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedule and included the outstanding balances in the summary table below. We found no exceptions.
- d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Township was in compliance with its debt covenants. The Township did not have any debt covenants that would result in modification of terms or cancellation of the debt.

Summary Debt Table					
Debt Issued	Carry Forward Balance 1/1/2023	New Issue 2023	New Issue 2024	Total Principal Payments 2023/2024	Outstanding Balance 12/31/2024
Finance Purchase Ford Truck	\$15,512	\$0	\$0	\$15,512	\$0
Finance Purchase Snow Plow	\$96,371	\$0	\$0	\$46,804	\$49,567
Finance Ford Interceptor Utility Police Vehicle	\$0	\$0	\$42,977	\$0	\$42,977

4. For new debt issued during 2024, we inspected the debt legislation and resolution, which stated the Township must use the proceeds to lease a 2024 Ford Police Interceptor Utility Vehicle. We inspected the lease documents and observed the Township leased a 2024 Ford Police Interceptor Utility Vehicle in September of 2024. We found no exceptions.

Payroll Cash Disbursements

- 1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 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 approved rate or salary). We found one exception in 2023. The employee was underpaid by \$12.50; however, the underpayment was corrected in a subsequent pay period.
 - 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 employees' personnel files and/or minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
- 2. We selected 3 new employees from 2024 and 3 new employees from 2023 and:
 - a. We inspected the employees' 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 that 3 of the 6 new employees tested had information in the Employee General Information Report that did not match their withholding authorizations on file.

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 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 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	January 7, 2025	\$2,851.50	\$2,851.50
State income taxes	January 15, 2025	January 7, 2025	\$573.94	\$573.94
OPERS retirement	January 30, 2025	January 8, 2025	\$5,635.20	\$5,635.18

We found no exceptions.

4. For the pay period ended April 30, 2023, we
 - a. Recomputed the allocation of the Fiscal Officer's and Boards of Trustees' salary and employer share withholding to the General, Road, Police, and Fire Funds per the Wage Detail Report.
 - b. Traced the Fiscal Officer's and Board of Trustees' pay for time or services performed to supporting certifications the Revised Code requires.

We found that in 2023 the Fiscal Officer and one Trustee were paid from funds other than the General Fund. They only completed a payroll certification over the whole year at year end, rather than completing one each pay prior to payment as Ohio Rev. Code §§ 507.09 and 505.24 requires.

5. We compared total gross pay for the fiscal officer and each board of trustees for 2024 and 2023 to the compensation permitted by Ohio Rev. Code §§ 507.09 and 505.24, respectively. We found the Fiscal Officer was under compensated by \$1,650.06 in 2023, and two of the Trustees were under compensated by \$218.13 each in 2024.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2024 and 10 from the year ended 2023 and determined whether:
 - a. The disbursements were for a proper public purpose. We found \$31.01 in improper payments which included paying sales tax and late fees.
 - b. The check number, date, payee name and amount recorded on the canceled check and EFT/ACH's 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 two exceptions in 2024 relating to paying amounts that differed from the invoice amount. In one case, the Township underpaid an invoice by \$82.80 which resulted in a \$1.24 late fee on a subsequent bill. In the other case, the Township paid \$1,026.03 in an instance where they should not have had a payment at all as they would have had enough credit with the company to not have to make a payment. We reviewed subsequent payments and verified that the proper amount was paid to the company by year end, and that no penalties or fees were incurred. Additionally, one check had a check number on the Payment Register Detail Report that did not agree to the cancelled check.

- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found one exception in 2024 where \$70.56 was charged to the Road and Bridge Fund that should have been charged to the Fire Fund.
- 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 5 instances 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 contract commitments including outstanding encumbrances) 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, 2024 and 2023 for the General, Motor Vehicle License Tax and Local Fiscal Recovery fund as approved by the Trustees. Expenditures for 2023 in the General Fund exceeded appropriations by \$28,120.31, and expenditures for 2024 in the Local Fiscal Recovery Fund exceed appropriations by \$159,460 contrary to Ohio Rev. Code § 5705.41(B).
- 2. We inspected 1 interfund transfer from 2024 and 1 from 2023 from the Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Ohio Rev. Code § 5705.16 would require approval by the Tax Commissioner.
- 3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 5705.10 (l) 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 selected 5 public records requests from the engagement period and inspected each request to determine the following:
 - a. The Township was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Township did not have any denied public records requests during the engagement period.
 - c. The Township did not have any public records requests with redactions 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 inquired with Township management and determined that the Township did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the Township did not have a poster displayed conspicuously in all branches of the Township as required by Ohio Rev. Code § 149.43(E)(2).
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 no exceptions.
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 that one executive session was to discuss fire protection, lease increases, and discussion of future housing of police units. These do not fall under the allowable reasons in the Ohio Revised Code.

Contract Compliance:

1. We inspected the Payment Register Detail Report and identified the Township had expenditures subject to competitive bidding. We found no exceptions.

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2. We selected 1 contract subject to competitive bidding requirements for 2024 and 1 for 2023 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Township accepted the lowest bid and met the requirements of Ohio Rev. Code § 9.17.
 - ii. No bid splitting occurred
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.

We found no exceptions.

Other Compliance

1. 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, 2024 and 2023 in the Hinkle system. We found no exceptions.
2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. Fiscal Officer obtained the required training.

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
Ohio Auditor of State



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

November 26, 2025

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OHIO AUDITOR OF STATE KEITH FABER



KINSMAN TOWNSHIP

TRUMBULL 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 1/15/2026

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This report is a matter of public record and is available online at
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