

RESOLUTION 2022-017

**A RESOLUTION TO ADJUSTMENT THE ACCOUNTING RECORDS
(Fund Balance Adjustment)**

The Board of Trustees of Franklin Township, Franklin County, Ohio met in Regular session on January 27, 2022, and the following Trustees were present:

YES/NO: **Leezer** YES/NO: **Fleshman** YES/NO: **Horn**

Leezer moved for the adoption of the following Resolution:

WHEREAS, The Township contracted with the Local Government Services (LGS) Section of the Auditor of State's office in 2020 to reconcile the accounting records with the bank accounts for 2017, 2018, and 2019; and,

WHEREAS, The work completed by LGS had approximately 1,100 questioned transactions totaling over \$1,484,000 and approximately 500 outstanding transactions that needed addressed and resolved by the Fiscal Office in order to properly reconcile the accounting records with the bank accounts; and,

WHEREAS, The Township employed a Certified Public Account to assist the Fiscal Office in addressing and resolving the issues reported by LGS and to train the fiscal office in proper accounting and reporting of Township resources; and,

WHEREAS, The questioned transaction have been reduced to \$87,526.25.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TOWNSHIP TRUSTEES OF FRANKLIN TOWNSHIP, FRANKLIN COUNTY:

SECTION 1, The Fiscal Officer shall record a fund balance adjustment at December 31, 2021, increasing the fund balance of the General Fund and overall balance of all funds by \$87,526.25 in order to reconcile and close the accounting records for 2021.

SECTION 2, The Fiscal Office shall continue reviewing the larger transactions for the period of 2017 through 2020 and allocate any of the

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adjustment amount to other funds as considered appropriate by the Fiscal Officer and properly supported.

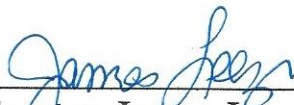
SECTION 3, The Fiscal Officer shall from time to time update the Board as to any allocations to other funds of the adjustment posted to the General Fund.

SECTION 4, That all formal actions of this Board concerning and relating to the adoption of this Resolution were passed in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 5, That this Resolution shall be in full force and effect immediately upon its adoption.

Horn seconded the motion, the roll was called for its adoption, and the vote was as follows:

YES/ NO: **Leezer** YES/ NO: **Fleshman** YES/ NO: **Horn**



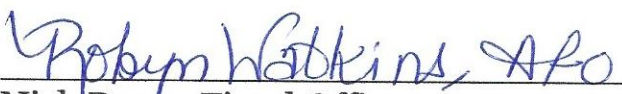
Trustee James Leezer, 2022 Chairman



Trustee Ralph Horn, Vice-Chair

Trustee John Fleshman

Attested to on this 27th day of January, 2022:



Nick Dunn, Fiscal Officer
Robyn Watkins, Assistant Fiscal Officer