

Resolution 2023-136

**Accept Amendment #4 to Letter of Arrangement
From Ohio Auditor of State**

The Board of Trustee of Franklin Township, Franklin County, Ohio met in person in a Regular Session at 12:00 p.m. on Thursday, July 13, 2023.

*The trustee marked below made a motion for the adoption of the following resolution:
(check one)*

Fleshman **Leezer** **Horn**

BE IT RESOLVED BY THE Board of Trustees of Franklin Township, Franklin County, Ohio that the Board approves to accept the Amendment #4 Letter of Arrangement dated July 10, 2023, from the Ohio Auditor of State for an initial cost of \$13,940.00. A potential cost could result in a total expense of \$156,169.00 based on audit progress projections from the Ohio Auditor of the State. (See Exhibit)

The following trustee marked below seconded the motion: (check one)

Fleshman **Leezer** **Horn**

Roll was called for the adoption of the resolution and the vote was as follows:

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

Trustee John Fleshman

Trustee James Leezer

Trustee Ralph Horn

Attested to on this 13th day of July 2023

Linzie Justus, Fiscal Officer

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

*Exh. A.
RES.
2022-184*

AMENDMENT #3 TO LETTER OF ARRANGEMENT

November 15, 2022

Nick Dunn, Fiscal Officer
Franklin Township
2193 Frank Road
Columbus, Ohio 43233

Dear Mr. Dunn:

The letter of arrangement dated June 23, 2020 and the amendments dated September 14, 2021 and February 10, 2022, between the Auditor of State and the Township is hereby amended to reflect the following:

Description of / Causes for Amendment	Estimated Fee Effect
1 Payroll - additional hours required to complete and review Findings for Recovery related to payroll issues identified such as overpayment of employees, leave balances, compliance with MOU's, and insurance and retirement withholdings.	\$13,120
2 Non-Payroll Testing - additional hours required to complete testing over non-payroll transactions due to lack of internal controls and policies i.e. no P.O.'s, no policies or controls over the use of credit cards. As such there is a higher risk of potential misspending and use of restricted funds for the purpose required by law.	\$9,840
3 Cash Receipt Testing - additional hours needed to complete testing over Charges for Services and petty cash as well as potential issues already identified with handling of cash deposits and unsupported receipts.	\$9,840
4 Cash Adjustments - additional hours needed to test fund balance adjustments from 2017, 2018, and 2019 identified by Township	\$13,120
Total this amendment	\$45,920
Original fee estimate	\$22,509
Amendment #1	\$32,800
Amendment #2	\$41,000
Revised fee estimate	<u>\$142,229</u>

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Mark Long, Chief Auditor at 614-728-7107.

Sincerely,

KEITH FABER
Auditor of State



Mark Long
Chief Auditor, Deputy Auditor Special Team

cc: Board of Trustees


ACCEPTED BY

11/15/22
DATE

FISCAL OFFICER
TITLE


ADMINISTRATOR

11-17-22