

# OHIO AUDITOR OF STATE KEITH FABER



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## MANAGEMENT LETTER

Delhi Township  
Hamilton County  
934 Neeb Road  
Cincinnati, Ohio 45233

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements defined in our Independent Auditor's Report of Delhi Township, Hamilton County, Ohio (the Township), as of and for the year ended December 31, 2021, and the related notes to the financial statements and have issued our report thereon dated September 19, 2022.

*Government Auditing Standards* require us to communicate deficiencies in internal control, as well as, report on compliance with certain provisions of laws, regulations, contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated September 19, 2022, for the year ended December 31, 2021.

2 CFR Part 200 subpart F requires that we report all material (and certain immaterial) instances of noncompliance, significant deficiencies, and material weaknesses in internal control related to major federal financial assistance programs. We have issued the required report dated September 19, 2022, for the year ended December 31, 2021.

We are also submitting the following comment for your consideration regarding the Township's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. This comment reflects a matter that does not require inclusion in the *Government Auditing Standards* or Single Audit reports. Nevertheless, this comment represents a matter for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing this recommendation. This comment reflects our continuing desire to assist your government but is only a result of audit procedures performed based on risk assessment procedures and not all deficiencies or weaknesses in controls may have been identified. If you have questions or concerns regarding this comment, please contact your regional Auditor of State office.

## Recommendation

### Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The Township improperly posted two cable franchise fee receipts totaling \$102,357 as Miscellaneous receipts rather than Licenses, Permits and Fees receipts. Failure to accurately post and report transactions could result in material errors in the Township's financial statements.

We recommend the Township follow the Uniform Accounting Network chart of accounts and post cable franchise fees receipts properly as Licenses, Permits and Fees receipts.

We intend this report for the information and use of the governing board and management.



Keith Faber  
Auditor of State  
Columbus, Ohio  
September 19, 2022