



Perry Township Board of Trustees

3025 Johnsville-Brookville Road, Brookville, Montgomery County, Ohio 45309
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BOARD OF TRUSTEES SPECIAL MEETING MINUTES

May 30, 2025 @ 9:00 a.m.

Location: Administrative Building

3025 Johnsville Brookville Rd, Brookville, OH 45309

Meeting was called to order by President Trustee Music @ 9:00 a.m.

Pledge of Allegiance

Fiscal Officer Roll Call:

Vote:	Yes	No	Abstain	Absent
Trustee Music	X			
Trustee Warner	X			
Trustee Johnston	X			

Attendance was as follows:

Zachariah Music	President Trustee
Boyd Warner	Trustee
Hayes Johnston	Trustee
Jamie Evans	Fiscal Officer

Topics:

- **Employee Handbook Update**

- **Trustee Warner** stated he emailed all of the policy drafts to Gail Duvall with OTARMA and she stated she is on the road most of the week. She will have these reviewed and back to us the first part of next week. She will add or make any changes she deems necessary and send it back to us. At that point, then we can send them to legal counsel for review. Once we have their approval we can implement them.

- **OTARMA grant**

- **Fiscal Officer Evans** stated she wanted to ask the Board what they wanted to use the MORE Grant for because we have to specify that on the application. The grant can be used for fire proof filing cabinets, safety cones or signage, AEDs, OTA Township Education subscription, risk management training and educational programs. She asked for any ideas.
- **Trustee Music** asked it is \$1000, right?
- **Fiscal Officer Evans** verified it is.
- **Trustee Warner** stated we need a defibrillator.
- **Trustee Music** asked for the price on those. Are they more than \$1000?
- **Trustee Johnston** stated they are.
- **Trustee Warner** stated while you're looking that up (Fiscal Officer Evans was looking up AED pricing) he is going to get the free risk management training with OTARMA scheduled.
- **Trustee Music** stated he found some for under \$1000.
- **Fiscal Officer Evans** stated there are some that come with the carrying case and the box for the wall.

- **Mini Glo Contract/Auditor's Office Update**

- **Fiscal Officer Evans** stated Gloria Butler with Montgomery County Auditor's Office emailed her back about the contract. She apologized for the delay in getting back with her, she had been out of the office. Gloria advised she had the same documents that were attached to the email, which were the same documents FO Evans had provided to the Board –

the record of proceedings from 1999, the Mini glo contract from 2012 – Gloria stated that although the Auditor's Office is mentioned several times throughout the contract, none of the documents are signed by anyone from the Auditor's Office consenting to being a part of this agreement. Gloria stated in the email she recalled her Office helping with this calculation a time or 2 when there was a dispute.

- **Trustee Music** said he has had a little time to reflect on this since he and Fiscal Officer Evans had talked about it and he thinks it is that they don't want to be involved in it.
- **Fiscal Officer Evans** stated that the Auditor's Officer has to do a lot of calculation on their end to figure out what has to be paid from New Lebanon to Perry Township.
- **Trustee Music** stated they have done it before; it was paid before. Just because no one from Montgomery County signed it doesn't make it null and void. New Lebanon sent us a letter stating that we're just not implying.
- **Trustee Warner** asked what year was that.
- **Fiscal Officer Evans** stated 2003.
- **Trustee Music** stated it is to the tune of \$1000. If we want to pursue this, there's a really good possibility we are going to have to sue New Lebanon to get it, for \$1000 a year. If we lose, how many years will that take us to recoup whatever an attorney costs us to sue New Lebanon. Maybe it's something that we sent to legal counsel, but he doesn't think they will represent us on this because of the conflict of interest. He believes they will recommend we seek outside counsel to push for \$1000 a year.
- **Fiscal Officer Evans** stated that former Fiscal Officer Grill sent an email on March 20, 2023 that went unanswered to the Auditor's Officer and she reforwarded that email on April 29th, 2025 asking for assistance or guidance to attempt to collect the owed amounts from New Lebanon for the shared revenue agreement. She stated the response she previously read what she received back.
- **Trustee Music** stated we didn't make the agreement; it was made a long time ago and it was paid before.
- **Fiscal Officer Evans** stated she will correspond with former Fiscal Officer Behnken to ask if she remembers when the last payment was received from New Lebanon.
- **Audit**
 - **Fiscal Officer Evans** reviewed the list of all items provided to the Auditor through present. (See attached.)
 - **Fiscal Officer Evans** reviewed the OCS Compliance received from the Auditor. (See attached.)
 - **Fiscal Officer Evans** stated there were some items she could not answer as Fiscal Officer and because she was not with the Township in 2023. She stated she had sent out an email to the Board asking for assistance.
 - **Fiscal Officer Evans** reviewed the list of concerns the Auditor mentioned. (Highlighted on attachments.)
 - What types of expenditures are Super Blanket Certificates used for?
 - **Fiscal Officer Evans** advised that Purchase Orders need to start being used. The Auditor sent a list of payments asking for the invoice, the Purchase Order, and the cancelled check image for the payment. She advised she was not able to provide the Purchase Order because there was not one obtained, she had to provide the blanket certificate.
 - **Trustee Music** asked if this is reviewer's opinion.
 - **Fiscal Officer Evans** advised it is not.
 - **Fiscal Officer Evans** reviewed a handout from an OTA workshop regarding Purchase Orders with the Board.
 - There was further discussion regarding purchase orders and a spending policy for the Township.
 - Are there any employees who receive taxable fringe benefits?
 - **Fiscal Officer Evans** advised that take home use of vehicles may pose an issue because there are no expense reports provided.

- How does the Township keep record of the time spent on each Township service? & Are elected Officials paid from Funds other than the General Fund? If so, how is this determined or documented?
 - **Fiscal Officer Evans** advised the payroll certifications for 2023 was a blanket payroll certification for Officials kept in their personnel file. For 2024, Fiscal Officer Evans created 1 document with the date 1/1/2024 – 12/31/2024. The Auditor wanted monthly certifications. Due to no Trustee reports and the monthly certifications, there is no record keeping of how Trustees are spending their time in each Department.
- Does the Township offer elected Officials or employees benefits through a cafeteria plan? If so, can I see the policy?
 - **Fiscal Officer Evans** stated the cafeteria plan includes the stipend for the insurance benefits and there is no policy in the handbook.
 - **Trustee Music** asked if that is the only issue.
 - **Fiscal Officer Evans** advised that she is paying Caleb out for something that there is no policy on.
 - **Trustee Music** stated it has been going on for a long time.
 - **Fiscal Officer Evans** stated she had advised it is in the minutes somewhere, but it doesn't matter because it is not in the policy handbook. She advised that she forwarded the Auditor the email she had sent to the Board asking about the stipend and that she had questioned whether the stipend is biweekly or monthly.
 - **Fiscal Officer Evans** stated she had provided the Board with an email from the Auditor and highlighted his statement saying he knows we talked about the time card support issues when he was on site and that she had also provided the Auditor with an email she had forwarded to the Board from Teresa Gray, Senior Auditor with the Ohio Auditor of State regarding payroll time sheets needing to be provided for payroll transactions especially if they are being used to keep track of overtime pay or usage of leave. She stated that was an issue too because she had to provide the Auditor with a leave payout report for every employee and there is no timesheet documentation for 1 employee.
 - **Trustee Music** asked you also said something about it all being universal right?
 - **Fiscal Officer Evans** stated yes, he had an issue with the 4 different time-keeping systems. The auditor said we are the only Township he has been to that does not use time cards for everyone.
- **Fiscal Officer Evans** stated we have made 1 payment towards the Audit so far. It was \$3,200 for May 12th – May 22nd. The fixed fee contract amount is \$8,000. She stated that could go up, depending on how long the audit takes. She said she just signed an extension agreement. The auditor's reason for the extension request is fieldwork mostly complete, many issues noted during prior audit and are working through these issues with FO. She stated the original deadline was June 2nd and is not June 30th.
- **Fiscal Officer Evans** advised the Auditor was on site May 8th and May 9th. She stated May he noticed there was a discrepancy between accrual rates in the handbook. She stated that she was aware and she forwarded him the email she had sent the Board regarding the department heads accruing vacation at a rate higher than the handbook specifies.
- **Fiscal Officer Evans** advised that the Auditor had asked for the Resolutions where the trash rates had been increased. She stated these had been increased by motion rather than by resolution.
- **Fiscal Officer Evans** stated the Auditor asked for samples from specific pay dates, then for the meeting minutes that proved that the employee was paid the correct rate.

- **Fiscal Officer Evans** advised that, regarding the pay received in March of 2023, there is nothing in the meeting minutes during June or July of 2022 when Officer Payne received a pay increase from \$18.00 to \$18.50 per hour.
- **Fiscal Officer Evans** advised that there is nothing in the meeting minutes supporting the comp time payout for Officer Payne on 3/23/23. It was brought to the meeting on 3/14/23 but was tabled and there were no other meetings between the meeting and the payout date.
- **Trustee Music** asked if there was an email sent to the Fiscal Officer to do that.
- **Fiscal Officer Evans** stated she did not go back and look because it would have had to be approved in a meeting.
- **Fiscal Officer Evans** advised that Officer Wynn received a raise from \$18.50 to \$19.75 in February of 2023, but that is the same meeting that the MOA for the K-9 was approved. She stated there was nothing in the meeting minutes to support this raise.
- **Trustee Music** asked if she watched the meeting.
- **Fiscal Officer Evans** advised she did not.
- **Trustee Music** stated it could have been discussed and not transcribed, but either way the minutes were approved.
- **Fiscal Officer Evans** stated the Auditor is still sending requests for items.
- **Administrative Assistant position**
 - **Trustee Warner** stated we have received 35 resumes for the position. He has gone through them. He stated the majority of them were too far out of the area or their job history was pretty lengthy. He has narrowed it down to 8 candidates. He asked the other Trustees to review the resumes and pick the top candidates to interview next week.
 - **Trustee Music** stated he is leaving for Maryland the 4th through the 6th. He would like to have a meeting on Tuesday the 3rd at 2:00 PM to interview candidates. He asked Fiscal Officer Evans to post the meeting notice.
- **Police Department Matters & Possible Town Hall**
 - **Trustee Warner** stated he has given a lot of time, energy, and effort into the budget and the numbers. He stated we are at a pivotable place in the Township regarding which direction we are going we are to go as far as hiring, raises, and increases. He stated we have been short-staffed for a few months and he is not opposed to hiring or potential increases that make sense for where we're at in the budget. He stated we have not had a lot of payroll this year because we have not had the employees. He stated he is not personally going to make the decision to make it to where the monies are available to make all the hires needed to make this a full-time Police Department where we are getting full coverage. He stated we currently have the money available, however, for it to sustain that it will require a levy. He stated he is not making that decision; it is a decision the residents need to make and he feels it is important to give the residents an opportunity to give their opinion and that is why he feels a Town Hall is appropriate. He stated the job of the Board of Trustees is fiscal responsibility but also ensuring that residents have what they need and providing services they have asked for. He stated that since the 2018 levy, everything has increased dramatically. He said if the residents want a full-time Police Department, for us to be competitive with our neighbors, it comes down to what do the residents want. If that is what they want, it will require more money to get qualified applicants. In the short term, we do need more police officers. He stated his opinion is to hire a couple police officers at \$22 and do a 6-month evaluation and look at an increase and then at 12 months. He stated there is an alternative plan that has been brought up.
 - **Trustee Music** stated the 2018 tax levy allowed us to have full-time policing staff. The same money as 2025 allows us to have potentially half that. He stated he thinks the numbers he put together was 4 full-time Officers and a police chief. He said 6 full-time officers and a Police Chief is what full staff is. He suggests to cut it back down to 3 full-time Officers temporarily, that may be the new norm for Perry Township.
 - **Trustee Warner** stated that will not give you 24 hours a day.

- **Trustee Music** stated it's not. The new norm for Perry Township is not a full-time staffed 100% of the time Police Department. That's never what the levy's wording was. It was to provide police services. He stated 3 full-time Officers and a Police Chief is still going to leave gaps in coverage, it's still going to rely on the County to offer aid available and he believes it could lead to bills from the Sheriff's Department that we will be required to pay. He stated he thinks we could potentially do that without levies if we stick with where we're at. He said he would like to talk about this at the next meeting with new numbers. He stated he brought up before a replacement levy of the 2018 levy and adding an addition to it. He acknowledged that replacement levies have been removed as an option, requiring a new levy. He stated that going back to 6 full-time Officers would require upwards of over a 2-mill levy. He stated he believes that would increase \$200,000 a year and that would sustain us for 6 or 7 years like the last one did, then the Township would ask for another levy and we already have enough levies. He stated he doesn't know what a good option is here.
- **Trustee Warner** stated another scenario is with the Sheriff's Department – here is what we get in Police levies because we will be going into the same situation where we don't have full-time 24-hour coverage.
- **Trustee Music** stated he doesn't see Perry Township ever being able to afford a full-time Police Department again without being able to highly tax the residents. He stated we still have Clay and Jackson Townships running pretty close to the same budgeted as what we are and they are doing it. He asked how are they doing it and we can't?
- **Trustee Warner** stated Clay is getting more than we are.
- **Trustee Music** stated when you are talking \$150-200,000 that's a lot of money to run the Police Department. He stated Jackson Township is getting \$100,000 or so per year from Farmersville to provide Police service. He stated he doesn't know if the Officials' pay coming out of the departments' budgets needs to change. He stated obviously it is an issue of how we do it.
- **Trustee Johnston** stated when you do that the money for the General Fund comes out of the Departments already.
- **Trustee Music** asked Trustee Johnston to say that again.
- **Trustee Johnston** asked Fiscal Officer Evans how much money asked how much money is held back from the Police Department, Roads and Bridges, and Cemeteries is held back for the General Fund.
- **Trustee Music** answered it can't be because it's all levied Funds.
- **Trustee Johnston** asked how we get money for the General Fund.
- **Trustee Music** stated that comes from inside millage.
- **Trustee Music** said to get Officers now, he is okay with starting at \$22 with a 6-month and 12-month evaluation and potential raise. He stated he would like to hire 2 like that.
- **Trustee Warner** stated he thinks 2 Officer would help with the lack of coverage while we're getting some answers from what the residents want.
- **Trustee Music** stated he thinks we should do that and we look at the pay structure. He stated he had a meeting with Al (Zoning Administrator) about this and we need a pay scale. He stated that's going to run out of money eventually, we're going to get to those pay raises over the next 3, 4, 5 years and have this conversation again.
- **Trustee Johnston** stated there needs to be a cap.
- **Trustee Warner** stated based on that cap, they cap out at a certain number of years then figure out to sustain the department once everybody caps out what does the funding look like.
- **Trustee Warner** stated another topic, we need to look at selling a car.
- **Trustee Music** said we need to sell 2 cars. He stated he talked to Chief Barga about that and one of the options was to sell the K-9 car because it was one we could get the most out of at the moment, but in that time frame one of the other ones has gone down and we've been basically taking stuff out of it to keep the other 2 that we're driving going. He said he believes the K-9 car is a 2018, we have another 2018 out there and that's the one they're stripping things out of. He stated the talk is to remove the K-9 cage and put the cage out of the other one in the back. That might cost us a little bit of money to do that or we can do it. He said the K-9 car has a standalone air conditioning unit for the dog that we don't need in there. He

said the goal is let's get rid of 2 cars. He said we are going on 5 or 6 months with the County having the radios for the new cars.

- **Trustee Warner** asked for the latest on the radios for the new cars.
- **Trustee Music** said 2 weeks ago they were still backlogged.
- **Fiscal Officer Evans** asked if there was any update on the unmarked car. She stated at the April work session she was told the car was being fixed.
- **Trustee Music** asked if he was asking about the bumper.
- **Fiscal Officer Evans** stated yes, she had called Howell's for the invoice and was told the car was never brought in on the appointment date.
- **Trustee Music** stated the car was supposed to have been brought in and it got moved to another date so he will double check.
- **Fiscal Officer Evans** stated she called because she didn't get the invoice and thought she may have missed the invoice but she hadn't.
- **Trustee Music** stated he thought it was already fixed.
- **Fiscal Officer Evans** stated it was the last week of April that it was supposed to go in.
- **Trustee Music** stated it was supposed to go in Monday, then it was going in on Wednesday.
- **Fiscal Officer Evans** stated that was the week of the Chiefs Conference so she thought the appointment had been changed and she called to check if she had missed the invoice.
- **Trustee Music** stated he will try to have something for next week's meeting that is not overly-complicated to go over. He stated when the last Chief was fired and the talk of New Lebanon coming in to take over people came out of the woodwork against it and he has heard nothing. We have 2 Officers on duty and nobody seems to care. He stated everything he has done to this point, running the numbers, trying to get a budget, is because of what the people told him in 2023 and in 2025 he's not hearing it. He stated if the residents want a Police Department he needs to hear that. And if they don't want a Police Department, he needs to hear that. He stated he wants to keep a Police Department in Perry Township. He stated if we give it up, we will never get one back and we will always be at the mercy of the Sheriff's Department and contracts.
- **Trustee Johnston** stated he thinks that since covid, the residents are faced with a higher cost of living. They don't want anymore taxes. He stated they would like to have a full-time, full-staff Police Department, but you've only got so much money.
- **Trustee Music** addressed the residents in attendance and stated he would love to hear what they have to say regarding the Police Department.
- Resident Brian Johnson questioned the pay raises. He stated once you go up, you can't go back down.
- **Trustee Music** stated it's what you want. He said he wants to have a Police Department. He doesn't want to pay anymore for it, so he's willing to take less services. He stated yes, it's that important to him that he is willing to spend \$27 extra a year on his property taxes to do that.
- Resident Brian Johnson asked where is the proof to show what we are getting now?
- **Trustee Music** stated he thinks it is pretty evident what we are getting now. There are 2 Officers on duty.
- Resident Brian Johnson asked where is the report that shows that?
- **Trustee Music** asked is that what you want?
- (There was a period when everyone was talking over each other.)
- **Fiscal Officer Evans** stated we recently had 2 public records requests that were denied because no one would do them for police stats.
- **Trustee Music** stated this falls on our Police Department too to say if you want the residents to pay for policing then show us what we're paying for.
- Resident Jean Lewis stated it is interesting that you never see the Police Chief at meetings so we never know what is going on. We don't know if she is out patrolling. We know she is not because you can go past here any time of the day or evening and there's no vehicles, she never comes to meetings. Are they patrolling, or eating donuts, or out playing hopscotch, or what? I've always been taught you get what you paid for. I don't think they need to be paid for anything because they aren't doing squat.
- Resident Rob Lewis asked what is the Police budget for the year.
- **Trustee Music** stated \$641,000 is the levied funds.

- **Trustee Warner** stated that is not their budget. He stated the budget that he received, and this is what he is having an issue with because he has asked for it several times and has not gotten it, was \$910,000 but that math doesn't add up to him and he's being told that it's a budget but that's not what is going to be spent. He stated that he wants a more realistic budget.
- **Trustee Music** stated \$641,000 is the amount of the levied funds but the monies that were not spend carry over to the point of now we have \$950,000 to spend but if we spend that whole \$950,000 next year you only have \$640,000 and you have a \$300,000 deficit. To Boyd's point what he's saying is he's not willing to spend any of that rollover to operate this department.
- Resident Rob Lewis stated you're saying the budget is \$641,000, then what is their budget?
- **Trustee Warner** stated that is what he is getting at, the budget he saw was \$910,000.
- **Fiscal Officer Evans** stated that was the budget that the Chief submitted.
- **Trustee Music** stated that's the same way we've done, take all we've got and divide it all into the different buckets.
- Resident Rob Lewis stated let me finish here, one of the Township, their annual budget for this year is \$587,200.
- **Trustee Music** stated Jackson Township.
- Resident Rob Lewis stated Clay Township, they've got 7 full-time Officers and a part-time Officer.
- **Trustee Music** said that's their budget? Their levied funds are \$700,000.
- **Trustee Warner** stated it's over \$800,000.
- **Trustee Music** stated that's what he said earlier. We've got 2 neighboring jurisdictions that are operating at less than us, why? What's the difference?
- Resident Rob Lewis stated because they're not wasting money buying stuff they don't need.
- **Trustee Music** asked do you think that's the case?
- Resident Rob Lewis stated yes.
- **Trustee Music** stated Clay's got new cars, Jackson's got new cars. What are we spending?
- Resident Rob Lewis asked what are we paying our Chief?
- **Trustee Music** stated 60
- **Fiscal Officer Evans** stated 72,8. She stated we do have a lot of expenses that other Police Departments don't have.
- **Trustee Warner** stated we do.
- **Trustee Music** stated that's where we have to figure out what it is, why do we have it, can we cut it, because there's our raises. He stated he just went back and said a minute ago there's no way he's going to come to the residents and say pass this levy, we'll do good by it. That's ridiculous. We have 2 examples on either side of us. Thanks Rob for doing that work on that to show.
- Resident Rob Lewis stated let me finish. Their starting pay at Clay Township for part time is \$24 an hour, full time is \$23. How can they be paying that and have a budget less than what we've got?
- **Trustee Music** stated great question. I'd love to know that answer.
- **Trustee Johnston** stated they're not paying overtime.
- Resident Rob Lewis said do you think one of you should go talk to Clay Township?
- **Trustee Warner** stated he has.
- **Trustee Music** stated he has too.
- Resident Rob Lewis said and Jackson Township? He said he can understand if Jackson Township is higher because they are getting money from Farmersville.
- **Trustee Warner** stated that one of the things that Clay Township is not doing that we are is that Clay Township does not pay their Trustees out of the Police budget, they are paying them out of the General Fund.
- **Fiscal Officer Evans** stated their General Fund also has different revenues that ours does. They have other taxes because they business in their jurisdiction.
- Resident Rob Lewis stated property tax revenue for Jackson Township \$590,573.06 for their Police Department.

- **Trustee Warner** stated that is their levy funds.
- **Trustee Music** stated he knows their Officers are paid higher.
- Resident Rob Lewis stated they said their Officers' starting pay is based on experience. They have 5 full-time Officers including a chief and a sergeant and they have 7 part-time available for schedule. And they have 6 patrol cars, they have 4 sedans and 2 SUVs. Nobody drives one home.
- **Trustee Music** stated they have a brand-new Police building they just built.
- Resident Rob Lewis stated that came from the city.
- **Trustee Music** stated they've been saving for it for a long time.
- Resident Rob Lewis said the city already had that building.
- **Fiscal Officer Evans** stated that was another thing that came up on the Audit was whether or not we have any type of an emergency fund or a savings in case employees leave, for example last year when Officer Payne resigned and we had to pay him out a large sum of vacation hours. That affected the payroll line item for the Police Fund and we don't have anything like that because everything is budgeted every year.
- Resident Rob Lewis stated they just purchased a pickup truck and they are selling their old cruisers.
- Zoning Administrator Acker stated he agrees with Mr. Lewis. He stated he spoke with Dale Seim when we started getting the SUVs. Jackson Township doesn't have them, they only have a couple, but they have cars that they do regular patrol in. Those cars don't use up nearly as much fuel that these SUVs do. Their terrain is about the same as ours, so why do we have 7 SUVs instead of just 1 or 2 and go back to regular 4-door sedans? That's what they use. And that's got to be cheaper in the long run to operate.
- Resident Rob Lewis said it's not as flat down there as it is up here.
- **Trustee Music** said no it's not, I just drove through there this morning.
- Resident Rob Lewis said Clay Township is still running 4-door cars. They've got some SUVs.
- Zoning Administrator Acker said he thinks if we're going to do a Town Hall meeting, there has to be some type of transparency on what we are getting. He stated he is not anti-police, but when Brookville says this is our crime statistics and it's going down. New Lebanon, their crime statistics are going down. He stated he looked it up on the FBI page where you get this information Perry Township does not report. He can see Brookville and New Lebanon reports, but Perry Township has no reporting. That's part of the issue is there is no transparency when it comes to the Police Department. He stated he has had this conversation with Trustees, if you are going to ask him for more money, you've spent it badly before, show me you're going to do better. He stated most of the people in the Township don't come to the meetings because they are busy with their own lives and they are assuming everything is good until it happens to them. He stated without that transparency, there's going to be some issues.
- Resident Rob Lewis stated that he said at a meeting people had a problem with Littleton, they had a problem with the detective, but he was here at every meeting giving a report of what they had done every month.
- **Trustee Music** said so you're more comfortable with that and still not knowing what was being spent because we had 3 separate evidence programs that cost us upwards of \$10,000 a year or more that when we got rid of them we found out but we didn't say anything so there's your transparency to know what we did to save money.
- Resident Rob Lewis asked what is she spending? We don't get a record of what she spends.
- **Trustee Music** said it's all on the financial reports.
- **Fiscal Officer Evans** said not necessarily. You can't see everything on the financial reports. You can see the vendor, but you can't see if you spent \$5,000 on the Huntington credit card, but you can't see what it was for.
- Resident Rob Lewis stated he asked the Chief of Clay Township and the Chief in Farmersville if the drive the cruisers home. They said no. He asked why. They said it is not in their budget. He asked why we are letting the Police Chief to drive one of our cruisers drive from her to Bradford using our gas and she's not having to pay for anything. He said that's what a lot of people are getting mad at, that she drives a cruiser home every day

of the week. Then come the weekend, she drives the unmarked car home. If she's supposed to be on call, why is she driving the unmarked car home on the weekends?

- **Trustee Music** said it's when we have coverage on the weekends.
- Resident Rob Lewis stated he knows why. Because she runs around in the unmarked car and uses our gas.
- Zoning Administrator Acker stated he suggested something before and he wasn't sure what the thought process was of the Trustees. He said the Police Chief in New Lebanon told him that they use a device to monitor traffic and that device cost them about \$3,000. This device can be moved to different parts in the village.
- **Trustee Music** stated Brookville was looking at getting them too, but for them to use it was \$15,000.
- **Trustee Warner** stated that was something different.
- Zoning Administrator Acker stated there is information out there for the Trustees and he likes the idea of the Town Hall but transparency is important.
- Resident Rob Lewis said he has one more statement, on public records requests for the Police Department the Chief refuses to do them. He said that's going to back on the Township.
- **Trustee Music** asked if there was a reason for the refusal.
- **Fiscal Officer Evans** stated she has no idea because if he turns them in to Lisa, Lisa gives them directly to Chief and she has no record of that. She stated the last time he submitted one, Lisa gave her a copy of it. He had told Brian at the Friends of Perry Township meeting Tuesday that she wasn't able to attend that he had not received his request so she fulfilled it for him because it was information that she was able to get for him but his intention was for the Chief to fulfill it.
- Resident Rob Lewis stated he had gotten a comment back that she didn't have time. There was one that was just refused. He was told to get it from Montgomery County Dispatch.
- **Trustee Music** asked if it was a record that we keep.
- **Fiscal Officer Evans** answered yes.
- Resident Rob Lewis said she wouldn't fill it. She said she didn't have time because she only has 2 Officers. He said he's to the point that he wants to just get the County out here.
- Resident Jean Lewis asked how much it would cost to get the County out here.
- **Trustee Warner** said that is what we are talking about. He stated that when Trustee Music talked to Sheriff Streck, for the County to provide full-time coverage it was over a million dollars.
- **Trustee Music** stated it started at 1.1 million and every year went up about \$100,000.
- Resident Jean Lewis asked where that figure came from.
- **Trustee Warner and Trustee Music** stated from the Sheriff's Department.
- **Trustee Warner** said his question to the Sheriff was here is what we get in police levies, what does that get us?
- Resident Rob Lewis stated by state law, they have to come out.
- **Trustee Warner** said you're right.
- **Trustee Music** said they don't have to patrol.
- Resident Jean Lewis said people are calling the Police Chief because they have her cell phone number and she either doesn't answer or it takes her forever to respond.
- **Trustee Music** stated all calls for service have to go through dispatch so if they are calling her cell phone, it is not a legitimate call for service.
- Resident Rob Lewis stated he will take care of himself at his home.
- **Trustee Music** stated he can, but the lady down the street can't defend herself. What about the ones that can't?
- Resident Rob Lewis stated you don't know how many times I drive the Township at night and I don't have to run around with my spotlight on either.
- **Trustee Music** said he believes those problems are gone.
- Resident Rob Lewis said no they're not.
- **Trustee Music** said like Trustee Warner said, the Police Department needs to start providing statistic reports.

- **Fiscal Officer Evans** said we were talking about phones and it just triggered to her, she had sent an email about outstanding Interlink invoices last Saturday and she still hasn't received them yet. She stated they are all past due now and asked the Board to make sure she gets these.
- **Trustee Music** said you did not get the invoices?
- **Fiscal Officer Evans** stated no I have not. I cannot get the invoices because it's her portal.
- **Trustee Music** asked who do those invoices come to.
- **Fiscal Officer Evans** advised that is Chief Barga's portal. She has a portal and Caleb has a portal. Caleb paid his invoice on his credit card.
- **Trustee Music** stated and you know they're past due because...
- **Fiscal Officer Evans** stated because I called Interlink to get the invoice Caleb paid on the credit card and then they forwarded me the email they had sent to Chief but I can't log into that portal because it's Chief's portal so I forwarded the email to Chief and asked her to print those out and please get them to me for payment because they are all past due.
- Resident Rob Lewis asked isn't that how it's supposed to go, aren't they all supposed to go to the Fiscal Officer?
- **Trustee Music** stated it is, it's all supposed to.
- **Trustee Johnston** stated it's for \$10,000.
- **Fiscal Officer Evans** stated it's \$11,429.
- **Trustee Music** asked if that was for the year. He stated he's sure there's another expense the other department isn't paying.
- **Fiscal Officer Evans** stated she called and asked. It's for the subscription for Microsoft 365 and the new phone system.
- Resident Rob Lewis asked why the Fiscal Officer isn't getting the bills from both departments. He asked why the Chief is hiding things.
- **Fiscal Officer Evans** stated she is not. She gets a lot of emails, but she does need to get those because they are past due.
- **Trustee Music** stated that what he heard here today is more than enough to say that if our Chief wants to hire more people at higher rates, it is on her more than it is on the Trustees, to meet with the Chiefs who are doing it with less to see how they are doing it with less money. He stated that is her job to do.
- **Trustee Warner** added and reporting on what is being done.
- Resident Rob Lewis stated that the Chief should be paid hourly and on the roads because she doesn't have 2 full-time Officers.
- **Trustee Music** said that would be good for her with all the overtime she is working.
- **Trustee Johnston** stated we could hire another Officer with the amount of overtime we are paying out.
- **Trustee Johnston** stated the windows are in. The tentative install date is Monday 6/16/25. The install will take 2.5 days. Someone will need to be available to let the installers in to the Police Department. They said they could have done it 6/9/2025.

Motion to Adjourn:
Moved by: President Trustee Music Second: Trustee Warner

Roll Call:

Vote:	Yes	No	Abstain	Absent
Trustee Music	X			
Trustee Warner	X			
Trustee Johnston	X			

Motion Passed
Time: 10:49 a.m.

Jamie Evans, Fiscal Officer



Zachariah Music, President Trustee

SPECIAL MEETING SIGN-IN SHEET

Date: May 30, 2025 @ 9:00 A.M.

NameAddress[illegible]

J.evans@perrytownship-mcoh.org

From: J.evans@perrytownship-mcoh.org
Sent: Thursday, May 22, 2025 2:02 PM
To: 'Zach Music'; 'Boyd Warner'; 'h.johnston@perrytownship-mcoh.org'
Subject: FW: OTARMA Important Reminders 📧

Tracking:	Recipient	Read
	'Zach Music'	
	'Boyd Warner'	
	'h.johnston@perrytownship-mcoh.org'	
	Hayes Johnston	Read: 5/23/2025 8:39 AM

Trustees:

We should add this to the agenda for the 5/30/25 meeting to discuss how to use the 2025 MORE Grant and apply for it.

Jamie J Evans
Fiscal Officer
Perry Township, Montgomery County, Ohio
j.evans@perrytownship-mcoh.org
937-833-3045

From: OTARMA <otarma@otarma.org>
Sent: Wednesday, May 21, 2025 10:01 AM
To: Jamie Evans <j.evans@perrytownship-mcoh.org>
Subject: OTARMA Important Reminders 📧



Looking to boost safety and reduce risk?

Take advantage of the current grant programs available for OTARMA Members:



The **MORE Grant** is available to help OTARMA Members reduce risk and protect their communities—offering up to \$1,000 annually.

Eligible expenses include a variety of safety and risk management items, such as:

- Fireproof filing cabinets
- Playground surface materials
- Safety signage and cones
- Automated External Defibrillators (AEDs)
- OTA Township Education Subscription
- Risk management training and educational programs

MORE Grant Application

The **Police & Fire/EMS Grant** helps OTARMA Members enhance safety through funding for equipment, training, and policy development.

Townships with police and/or fire/EMS departments are eligible to apply for up to \$2,000 in total grant funds—\$1,000 for police and \$1,000 for fire/EMS—subject to program rules and conditions.

Eligible safety items include, but are not limited to:

- Personal protective equipment (PPE)
- Fire extinguishers
- Safety harnesses
- Emergency vehicle technician training



- Road signs, flare kits, safety barrels, barricades, and traffic cones
- Flashlights, lanterns, and helmet lights
- Self-contained breathing apparatus (SCBA)

Note: Weapons are not eligible for reimbursement.

Police & Fire/EMS Grant Application

Members can apply for either of these grants at any time—don't miss this opportunity to invest in safety and prevention.

Got a great shot of your township?

We're still collecting photos for the **2026 OTARMA Member Calendar**—and yes, we want all the seasons. Snowy streets, summer festivals, fall leaves, spring blooms—send them in! Your photo could be featured across Ohio all year long.

2026 Calendar Submission Form

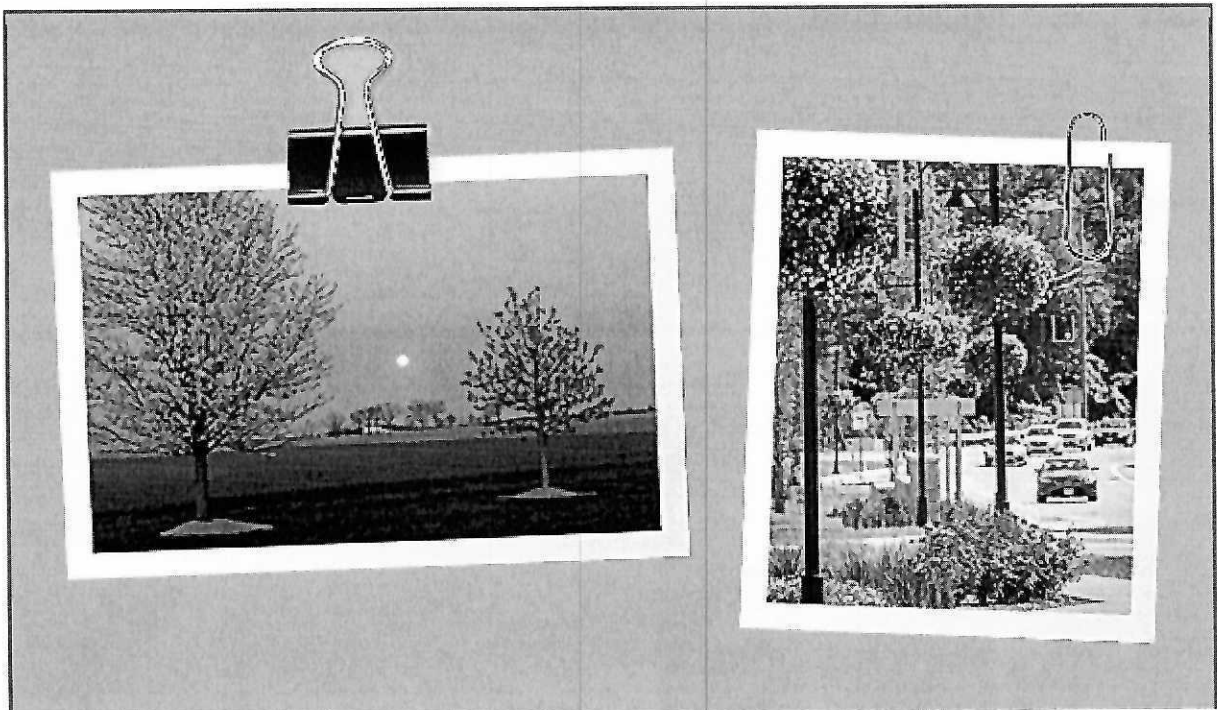


Photo courtesy of
Canaan Township, Madison County

Photo courtesy of
Blendon Township, Franklin County

If you do not wish to receive future emails, [click here](#).

From: Butler, Gloria <ButlerG@mcohio.org>
Sent: Wednesday, May 28, 2025 5:06 PM
To: Miller, Cheryl; Jamie Evans; charity.grill@perrytownship-mcoh.org
Subject: RE: Shared Revenue Agreement

Hi Jamie and Charity,

I was out of the office until today, so my apologies for the delay. We have the same documents that were attached to this email. Glenna Madden was working on shared agreements with other entities before she left New Lebanon Village, but I am not sure what progress was made. I recommend that you reach out to Rob Anderson or Bryan Thurman at 937.687.3700 or 937.687.1341 or randerson@newlebanonoh.org with New Lebanon. We can get you copies of apportionment sheets once you and New Lebanon Village come to an agreement/determination regarding the years for which payments are due. We do not have any documents signed by the Auditor or Auditor's Office staff consenting to being a part of this agreement?? It is so stated in a couple of the documents attached, but none of them are signed by anyone from the Montgomery County Auditor's Office. 😞 I kinda recall our department helping with this calculation a time or two when there was a dispute year ago. I will look back at some prior years to see if we have any additional information/documents in our office related to shared agreements with New Lebanon and Perry Twp and let you know. In the meantime, I would start by reaching out to the Village of New Lebanon, if you haven't done so already. 😊

Also, not sure how you guys maintain your records when you post revenue, but if you have records in your system where you posted your settlement receipts, etc.; look there for a few years back (prior to 2021) and see if you have revenue posted from New Lebanon and the amounts. That might help you get an understanding of the last payment received and an idea of what is still due. Again, we can get you copies of apportionment sheets that might possibly match the amounts posted from previous years?? I think maybe Becky Jamison may have been the Clerk for Perry Twp when there was an issue before and we helped with the calculation, and I think we did something similar for Brenda Etter with New Lebanon Village years ago?? I will see if I can find something that might be helpful! 😊

Please let us know if you have additional questions or need anything else!

Thanks,

Gloria

From: Miller, Cheryl <MillerCh@mcohio.org>
Sent: Friday, May 16, 2025 3:35 PM
To: Jamie Evans <j.evans@perrytownship-mcoh.org>
Cc: Butler, Gloria <ButlerG@mcohio.org>
Subject: FW: Shared Revenue Agreement

Hi Jamie,

Sorry for the delay in getting back to you. I'm still trying to catch up on emails. I'm copying Gloria in this email because I'm not sure what role our office played when Charity inquired about this payment. Gloria will be able to advise. 😊

Happy Friday.

Cheryl Miller | Finance Department
Montgomery County Auditor's Office | 451 West Third Street | Dayton, OH 45422
(937) 225-4268 | millerch@mcoho.org

From: charity.grill@perrytownship-mcoh.org <charity.grill@perrytownship-mcoh.org>
Sent: Tuesday, April 29, 2025 7:19 PM
To: Miller, Cheryl <MillerCh@mcoho.org>
Subject: FW: Shared Revenue Agreement

Good evening Cheryl,

I spent forever relocating this email former FO Grill had sent to you. We need to attempt to collect the owed amounts from New Lebanon from our shared revenue agreement for the below listed parcels. Could you help with that or point me in the right direction?

Thank you!

Jamie J Evans
Fiscal Officer
Perry Township, Montgomery County, Ohio
j.evans@perrytownship-mcoh.org
937-833-3045

From: charity.grill@perrytownship-mcoh.org <charity.grill@perrytownship-mcoh.org>
Sent: Monday, March 20, 2023 2:28 PM
To: 'Miller, Cheryl' <MillerCh@mcoho.org>
Cc: 'Melissa Mears (melissa.mears@perrytownship-mcoh.org)' <melissa.mears@perrytownship-mcoh.org>; 'Zach Music' <Zach.music@perrytownship-mcoh.org>
Subject: Shared Revenue Agreement

Good Afternoon Cheryl,

It was recently brought to my attention that there was an agreement between New Lebanon and Perry Township regarding shared revenue for the below listed parcels.

#L52-00322-008 and L52-00322-007

I was recently able to located the documents attached and was wondering if anyone in your office could advise on what the Township needs to do. Since obviously this is the first I have heard of this, so nothing was collected in 2021 or 2022. Plus we will need to collect for 2023.

Thank You,
Charity F Grill
Fiscal Officer Perry Township
Montgomery County, Ohio
charity.grill@perrytownship-mcoh.org

Mini Glow

Conflict issues between Finance Director Brenda Etter, Village of New Lebanon and Mrs. Behnken regarding Mini Glow. Mrs Behnken documented the conversation in case any further issues regarding Mini Glow would be addressed at a later time.

Brenda, New Lebanon Finance Director and Rhonda, Perry Twp Fiscal Officer has discussed the Mini Glow agreement regarding the tax collection in past years. Mrs. Behnken inquired since the tax collection amount is minimal could the payment be submitted once a year for the full amount. The agreement contract states the village agrees to pay the calculated taxes to the township twice a year, beginning on or before April 30th and October 30th. Brenda and I have left this open with no written agreement stating any changes.

Nov 7, 2012

Mrs. Behnken sent invoice to N.L. for New Lebanon-Perry Shared Revenue. Invoice was submitted for full amount of \$511.49.

Nov 8, 2012

Brenda Etter called and stated she paid the 1st half of 2010/2011 NL-Perry Revenue Payment. I stated I would contact her later in the day regarding this matter.

Mrs. Behnken pulled Mini Glow information and reviewed payments over several years. Reviewing deposits from previous years on the UAN system is limited to viewing the posting transaction comments. I also noticed I sent 2010/2011 NL-Perry Shared Revenue instead of 2011/2012 NL-Perry Shared Revenue and payment for fall of 2011 was not paid by NL due to Mrs. Behnken's oversight in not invoicing.

Mrs. Behnken called New Lebanon and asked Brenda for a vendor audit report for payment verification to match postings with the UAN fund status report. Brenda remarked "**Why, don't you believe me?**" I stated the posting reason and Brenda remarked a comment of my posting transactions I had done. Also, Brenda remarked "**We don't owe this anymore**". Mrs. Behnken asked why? Brenda reply was "**I don't know**". Brenda asked if I could fax a copy of the agreement for her to review. Mrs. Behnken stated I would fax the agreement once I received the vendor audit report.

Mrs. Behnken contacted Montgomery County Auditors to have the 2011/2012 NL-Perry Shared Revenue sent. Mrs. Behnken faxed the corrected 2011/2012 Shared Revenue to NL. Mrs. Behnken spoke to Brenda in regards of the incorrect year invoiced and the fall of 2011 was still owed. Brenda agreed with the calculations. Mrs. Behnken addressed that NL receives the tax from the Mini Glow and at that time of the tax settlement sheets could they submit payment to the twp. Mrs. Behnken calculates the fire levy monies from the settlement sheets and sends to Brkvl and NL Fire Departments. Brenda requested an

invoice to attach to payment for audit purposes. Mrs. Behnken stated a copy of the agreement for the auditors for payment verification details was sufficient. The township fire levy warrants and contract are proof for audit purpose. Brenda stated **"She would need to pull the agreement each time"**. Mrs. Behnken **thoughts** were yea, that's what I do. Brenda stated **"Are you going to stop submitting the fire levy admin fees invoicing"** Mrs. Behnken's response **"NO"**. Mrs. Behnken stated a corrected invoice will be sent to NL, but since they receive the tax revenue Mrs. Behnken request that NL submit payment to the twp. when tax settlement sheets are distributed. Brenda hesitated and replied **we'll see**. Mrs. Behnken addressed Brenda's comment and tone of her voice. Brenda stated **"I don't know if I will be here next year"**. After comment was made she hung up.

COPY

RECEIVED

JUN 29 1998

SHARED REVENUE AGREEMENT

A. J. WAGNER

MONTGOMERY COUNTY AUDITOR

This agreement is entered into on this 8th day of September, 1997, by and between the Village of New Lebanon, Ohio a municipal corporation, hereinafter "Village", and the Perry Township Board of Trustees, hereinafter referred to as "Township".

WHEREAS, the Village of New Lebanon and the Township of Perry desire to enter into an agreement whereby the Village has annexed and will annex certain described lands and properties. Both parties agree to the following tax issues as described below.

WHEREAS, the land in question was formerly known as the Hounshell Farm located at 10525 Eaton Pike and further described in the Montgomery County Tax Assessments Book as, Section 36-Town 5 - Range 4 East - Book 29 - Page 29 - Page 12 - Lot 4.

WHEREAS, this agreement shall also include the business complex now known as Mini Glo Center, incorporating the following addresses: 10475, 10489, and 10497 Eaton Pike. Further described in the Montgomery County Tax Assessment Book as Section 36 - Town 5 - Range 4 East - Book 29 - Page 12 - Lots 16, 17, 64, and 81.

WHEREAS, the Township of Perry agrees to assist in providing Police protection and services to all the above described properties and any other Business, Residences, Commercial Properties, or facilities located within the above described areas.

WHEREAS, this agreement between the Village/City of New Lebanon and the Township of Perry, Montgomery County, Ohio shall be binding forever on both parties unless mutually modified or rescinded by both parties.

NOW, THEREFORE, IN CONSIDERATION of the mutual promises and agreements hereinafter set forth, the parties hereto agree as follow:

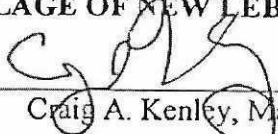
1. The Township agrees to assist in providing police protection and other services in the areas described above as attached hereto and made a part hereof, which is the annexed area formerly known as the Hounshell farm which was previously in the unincorporated area of Perry Township and the proposed annexed area known as the Mini Glo Center.
2. The village declares its intent to preserve the tax base of the Township, which would include the proceeds from the police, fire, and road levies within the Township. Should the areas annexed and to be annexed and as set forth above increase in value with the updates and re-valuations done tri-annually by Montgomery County Auditor, the taxes and the tax rates now in effect or which may be in effect in the future, shall be used to calculate the amount of taxes generated by the Township and the Village, and said amount shall be calculated by the Montgomery County Auditor. The village hereby agrees to pay this calculated amount of taxes to the Township twice a year, beginning on or before April 30th and October 30th.

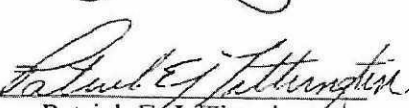
COPY


3. The Village also agrees that no tax abatement shall be approved for any business now or in the future established within the areas described above without express, written consent of the Township Trustees. The Township agrees that while the Village owns the property, no taxes will be paid on Village-owned property to the Township.
4. It is further understood that the Village and the Township that the personal property taxes which may be generated in the future by businesses, which may locate in the area described above will be paid to the Township. The amount of tax settlement will be calculated by the Montgomery County Auditor. This amount will be paid by the village to the Township twice a year, beginning on or before April 30th and October 30th.
5. This agreement shall commence on this 2nd day of September, 1997, if, and only if, the annexation is completed and the areas in question are annexed to the Village/City of New Lebanon, Ohio. Should, for any reason, the annexation not occur, this agreement shall be null and void.
6. The parties agree that the term of this agreement may be modified, or this agreement terminated at any time by mutual agreement of the parties.


IN WITNESS WHEREOF, the parties have set their hands this 8th day of September, 1997.

VILLAGE OF NEW LEBANON

By: 
Craig A. Kenley, Mayor

By: 
Patrick E. J. Titterington
Municipal Manager

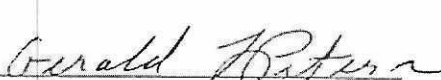
By: 
E. Karen Grimm,
Director of Finance and Records

Approved as to Form:

Jeffrey Starzman, Law Director

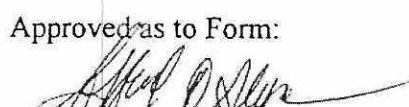
PERRY TOWNSHIP

By: 
Steven R. Crowe, Trustee

By: 
Roger Millikin, Trustee

By: 
Gerald Peters, Trustee

By: 
Becky Jamison, Clerk

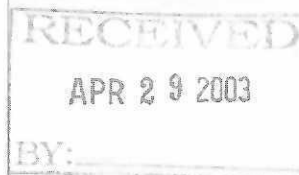
Approved as to Form:

Jeffrey D. Slyman, Township Solicitor

MUNICIPALITY OF NEW LEBANON

198 South Clayton Road
New Lebanon, Ohio 45345-9636
(937) 687-1341 - Main Office
(937) 687-3700 - Economic Development Office
(937) 687-1213 Fax



April 24, 2003



Perry Township Board of Trustees
Tonyia Burnett, Clerk
3025 Johnsville-Brookville Road
Brookville, OH 45309

Dear Tonyia:

This letter is in response to your request for payment from the Municipality of New Lebanon for taxes collected on parcels #L52-00322-008 and L52-00322-007. The Shared Revenue Agreement, entered into by the Municipality of New Lebanon and Perry Township, does, as you indicated in your request, provide for the Village to pay to the Township the calculated amount of taxes on the above referenced properties. These amounts are to be calculated by the Montgomery County Auditor, as spelled out in the Shared Revenue Agreement.

However, the Shared Revenue Agreement states that the Village is to pay the calculated amount of taxes to the Township "should the areas annexed and to be annexed as set forth above increase in value with the updates and re-evaluations done tri-annually by Montgomery County Auditor...". According to the Montgomery County Auditor, the value on the referenced properties has not increased since the agreement was entered into by our respective political jurisdictions. Therefore, according to the Shared Revenue Agreement, the Municipality of New Lebanon does not owe Perry Township any collected tax dollars at this time.

It is my understanding that the intent of the agreement, as defined within the agreement, is to preserve the tax base of the Township. Furthermore, the purpose of the agreement, as with all Shared Revenue Agreements, is to create a win-win situation for the political jurisdictions involved. In this case, the agreement, through annexation, permits the land to be developable by providing previously unavailable public utilities. When the land is developed, it will have a positive impact on both political jurisdictions through increased revenue generated by income tax and property tax increases. The Municipality of New Lebanon will benefit from the income tax, and Perry Township will benefit from the increased value of the properties and subsequent increase in calculated property tax.

If you have any questions, please feel free to contact me at the Municipal Offices.

Respectfully,

James R. Mehaffie
Municipal Manager

RECORD OF PROCEEDINGS

Minutes of

PERRY TOWNSHIP TRUSTEES REGULAR Meeting

Page Three

Dayton Legal Blank Co., Form No. 10150

Held December 27, 1999

Resolution 99-151 Continued:

11. SHOULD ANY PROVISION OR ANY PART OF ANY PROVISION WITHIN THIS AGREEMENT BE HELD TO BE NULL OR VOID BY A TRIBUNAL OF COMPETENT JURISDICTION, SAID PROVISION OR PART THEREOF SHALL BE SEVERED FROM THIS AGREEMENT, AND THE REMAINDER OF THIS AGREEMENT SHALL CONTINUE TO BE IN FULL FORCE AND EFFECT AS AGREED BY THE PARTIES.

Motion to approve this agreement seconded by Roger Millikin.
ROLL CALL: AYES: Peters, Millikin, Crowe.
MOTION CARRIED.

99-152 RESOLUTION: AGREEMENT FOR FIRE PROTECTION & EMERGENCY MEDICAL SERVICES BETWEEN THE TOWNSHIP OF PERRY AND THE MUNICIPALITY OF BROOKVILLE

Motion made by Gerald Peters to approve the following:
THIS AGREEMENT, made and entered into this 22nd day of December, 1999 by and between the MUNICIPALITY OF BROOKVILLE, MONTGOMERY COUNTY, OHIO (hereinafter referred to as "MUNICIPALITY") and the TOWNSHIP OF PERRY, MONTGOMERY COUNTY, OHIO (hereinafter referred to as the "TOWNSHIP") through the BOARD OF PERRY TOWNSHIP TRUSTEES, (hereinafter referred to as "TRUSTEES") on behalf of the PERRY TOWNSHIP FIRE DISTRICT (hereinafter referred to as "FIRE DISTRICT") WITNESSETH THAT:

WHEREAS, IT IS THE DESIRE OF THE TRUSTEES TO PROVIDE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THAT PART OF THE FIRE DISTRICT LOCATED NORTH OF THE MIDDLE OF AMITY ROAD, AND WHEREAS, THE TRUSTEES DESIRE AND REQUEST THAT THE MUNICIPALITY FURNISH FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THAT PART OF THE FIRE DISTRICT NORTH OF THE MIDLINE OF AMITY ROAD, AND

WHEREAS, THE MUNICIPALITY IS WILLING TO FURNISH THE NECESSARY EQUIPMENT AND MANPOWER TO PROVIDE FIRE PROTECTION AND EMERGENCY SERVICES, AND

WHEREAS, THE MUNICIPALITY AND THE TOWNSHIP DO HEREBY AGREE AS SET FORTH HEREIN:

1. THE MUNICIPALITY WILL, ON THE REQUEST OF THE TOWNSHIP TRUSTEES OR THEIR DESIGNEE(S), FURNISH NECESSARY EQUIPMENT AND MANPOWER FOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES WITHIN THE SPECIFIED AREA OF THE TOWNSHIP.
2. THE FIRE CHIEF OF THE MUNICIPALITY SHALL BE THE JUDGE OF WHAT EQUIPMENT AND MANPOWER IS NECESSARY IN AN EMERGENCY AND FOR THE PROVISION OF THE SERVICES SPECIFIED IN THIS AGREEMENT. THE UNINCORPORATED AREAS OF THE TOWNSHIP SHALL RECEIVE THE SAME LEVEL, LIKE AND KIND, SERVICES AS THAT PROVIDED TO THE INCORPORATED AREAS OF THE TOWNSHIP.
3. THE MUNICIPALITY SHALL CARRY WORKER'S COMPENSATION INSURANCE AND HAVE A RISK NUMBER FROM THE INDUSTRIAL COMMISSION OF THE STATE OF OHIO.
4. THE MUNICIPALITY SHALL CARRY LIABILITY, BODILY INJURY, AND PROPERTY DAMAGE INSURANCE AND SHALL HOLD HARMLESS THE TOWNSHIP, ITS TRUSTEES, AND EMPLOYEES FROM LOSSES WHICH MAY ORIGINATE FROM THE PROVISION OF THE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES WITHIN THE FIRE DISTRICT.
5. THE TOWNSHIP SHALL PAY THE MUNICIPALITY 50% (FIFTY PERCENT) OF THE NET FUNDS RECEIVED FROM THE 2.5 MILL LEVY ADOPTED BY THE VOTE OF THE TAXPAYERS DURING THE MAY, 1999 SPECIAL ELECTION IN TWO (2) INSTALLMENTS UPON THE RECEIPT OF THE NET SETTLEMENT FROM THE MONTGOMERY COUNTY AUDITOR AND TREASURER OF THE STATE OF OHIO.

RECORD OF PROCEEDINGS

Minutes of

PERRY TOWNSHIP TRUSTEES REGULAR

Meeting

Held

December 27, 1999

Resolution 99-152 Continued:

6. THE MUNICIPALITY WILL PAY TO THE TOWNSHIP, UPON RECEIPT OF A BILLING GENERATED BY THE TOWNSHIP CLERK, AND WITHIN THIRTY DAYS AFTER RECEIPT OF BILLING, THE SUM OF ONE AND ONE-HALF PERCENT (1 1/2%) OF THE NET FUNDS PAID TO SAID MUNICIPALITY FOR THE ADMINISTRATIVE COSTS OF PLACING THE LEVY ON THE BALLOT AND TOHER COSTS INCURRED BY SAID TRUSTEES AND TOWNSHIP CLERK.

7. THE FIRE CHIEF OF THE MUNICIPALITY SHALL SERVE AS THE FIRE PREVENTION OFFICER FOR THE PORTION OF THE TOWNSHIP NORTH OF THE MIDLINE OF AMITY ROAD.

8. THE FIRE CHIEF OF THE MUNICIPALITY, OR HIS DESIGNEE, SHALL PROVIDE A WRITTEN REPORT TO THE PERRY TOWNSHIP BOARD OF TRUSTEES ON A MONTHLY BASIS CONTAINING, BUT NOT LIMITED TO, THE FOLLOWING:

(A) FIRE PROTECTION OR "RUNS" IN PERRY TOWNSHIP

(B) AMBULANCE AND EMERGENCY MEDICAL SERVICES PROVIDED IN PERRY TOWNSHIP

(C) RESPONSE TIMES

(D) SIGNIFICANT EVENTS AND PROBLEMS INCURRED IN PERRY TOWNSHIP

(E) BUDGET SUMMARY OF FIRE EXPENDITURES

9. THE FIRE CHIEF OF THE MUNICIPALITY, OR HIS DESIGNEE, SHALL ATTEND ONE TOWNSHIP MEETING EACH QUARTER OF THE CALENDAR YEAR AS SCHEDULED BY THE TRUSTEES TO DISCUSS AND REVIEW FIRE AND EMERGENCY SERVICES IN THE TOWNSHIP.

10. THE TERM OF THIS AGREEMENT SHALL BE FOR A PERIOD OF FIVE (5) YEARS, COMMENCING JANUARY 1, 2000 AND EXPIRING DECEMBER 31, 2004.

HOWEVER, SAID AGREEMENT MAY BE REVOKED BY EITHER PARTY BASED UPON NON-COMPLIANCE OF TERMS AND/OR CONDITIONS SET FORTH IN THIS AGREEMENT. SHOULD EITHER PARTY DECIDE TO REVOKE THIS AGREEMENT, THE PARTY SHALL PROVIDE WRITTEN NOTICE TO THE OTHER PARTY NOT LESS THAN NINETY (90) DAYS IN ADVANCE. THE WRITTEN NOTICE SHALL SPECIFICALLY DENOTE THE ALLEGED AREAS OF NON-COMPLIANCE. DURING THE PENDING 90 DAY PERIOD, EFFORTS SHALL BE MADE TO RESOLVE DIFFERENCES OR AREAS OF NON-COMPLIANCE AND RETAIN THE CONTRACTUAL RELATIONSHIP. FURTHER, A NINETY (90) DAY GRACE PERIOD WILL BE EXTENDED PAST THE EXPIRATION DATE OF SAID AGREEMENT TO PROVIDE SAID SERVICES TO THE FIRE DISTRICT.

11. SHOULD ANY PROVISION OR ANY PART OF ANY PROVISION WITHIN THIS AGREEMENT BE HELD TO BE NULL OR VOID BY A TRIBUNAL OF COMPETENT JURISDICTION, SAID PROVISION OR PART THEREOF SHALL BE SEVERED FROM THIS AGREEMENT, AND THE REMAINDER OF THIS AGREEMENT SHALL CONTINUE TO BE IN FULL FORCE AND EFFECT AS AGREED BY THE PARTIES.

Motion to approve this agreement seconded by Roger Millikin.

ROLL CALL: AYES: Peters, Millikin, Crowe.

MOTION CARRIED.

Motion made by Roger Millikin and seconded by Gerald Peters to recess to executive session for personnel reviews.

ROLL CALL: AYES: Millikin, Peters, Crowe.

EXECUTIVE SESSION AT 9:15 a.m.

Department supervisors were present at seperate times for their evaluation.

Gerald Peters moved and Roger Millikin seconded to reconvene the regular session of the trustee meeting.

ROLL CALL: Gerald Peters, present: Roger Millikin, present: Steven Crowe, present.

REGULAR MEETING RECONVENED AT 10:30 a.m.

RECORD OF PROCEEDINGS

Minutes of

PERRY TOWNSHIP TRUSTEES REGULAR

Meeting

Dayton Legal Blank Co., Form No. 10150

Held December 27, 1999

The Board of Trustees of Perry Township, Montgomery County, Ohio, met in regular session on Monday, December 27, 1999, at the township offices.

Meeting called to order by President Crowe at 8:08 a.m. with roll call taken. Trustees present: Gerald Peters, Steven Crowe. Roger Millikin present at 8:12 a.m. Clerk Becky Jamison also present. Staff present: Bob Bowman, Mike Kraft, John Falldorf.

VISITORS: Mabel Childers
Paul & Dorothy Shock
Joyce Zizert
Shirley Herr

Mrs. Childers made statement about Mr. Fohrman's campaign since she served as his treasurer.

CLERK'S REPORT None

Police: Four traffic crashes in last week investigated. Stolen car from Old Dayton Road was recovered in Dayton with no damage.

Zoning: Trustees agreed that problems encountered by the annexation of the Mini-Glo building by New Lebanon should be resolved by New Lebanon, not Perry Township.

New legal contract was received from Stanton & Carter of Columbus for signing with no expenditure of money. Board decided it was not necessary to sign this legal agreement since no annexations are imminent and this firm could be consulted when needed.

MVRPC sent letter concerning Perry Township paying for Ortho-Photos. Board agreed not to participate.

Road/Cemetery: Removing bushes from Eversole Cemetery. Requested five companies for quotes on replacing cement posts with vinyl. Mr. Crowe requested that Mr. Kraft pursue with the County Engineer the possibility of a joint salt bin at the Pymont building.

99-151 RESOLUTION: AGREEMENT FOR FIRE PROTECTION & EMERGENCY MEDICAL SERVICES BETWEEN THE TOWNSHIP OF PERRY AND THE VILLAGE OF NEW LEBANON

Motion made by Gerald Peters to approve the following: THIS AGREEMENT, made and entered into this 22nd day of December, 1999 by and between the VILLAGE OF NEW LEBANON, MONTGOMERY COUNTY, OHIO (hereinafter referred to as "VILLAGE") and the TOWNSHIP OF PERRY, MONTGOMERY COUNTY, OHIO (hereinafter referred to as the "TOWNSHIP") through the BOARD OF PERRY TOWNSHIP TRUSTEES, (hereinafter referred to as "TRUSTEES") on behalf of the PERRY TOWNSHIP FIRE DISTRICT (hereinafter referred to as "FIRE DISTRICT") WITNESSETH THAT:

WHEREAS, IT IS THE DESIRE OF THE TRUSTEES TO PROVIDE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THAT PART OF THE FIRE DISTRICT LOCATED SOUTH OF THE MIDDLE OF AMITY ROAD, AND WHEREAS, THE TRUSTEES DESIRE AND REQUEST THAT THE VILLAGE FURNISH FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES TO THAT PART OF THE FIRE DISTRICT SOUTH OF THE MIDLINE OF AMITY ROAD, AND

WHEREAS, THE VILLAGE IS WILLING TO FURNISH THE NECESSARY EQUIPMENT AND MANPOWER TO PROVIDE FIRE PROTECTION AND EMERGENCY SERVICES, AND

RECORD OF PROCEEDINGS

Minutes of

PERRY TOWNSHIP TRUSTEES REGULAR

Meeting

Held

December 27, 1999

Resolution 99-151 Continued:

WHEREAS, THE VILLAGE AND THE TOWNSHIP DO HEREBY AGREE AS SET FORTH HEREIN:

1. THE VILLAGE WILL, ON THE REQUEST OF THE TOWNSHIP TRUSTEES OR THEIR DESIGNEE(S), FURNISH NECESSARY EQUIPMENT AND MANPOWER FOR FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES WITHIN THE SPECIFIED AREA OF THE TOWNSHIP.
2. THE FIRE CHIEF OF THE VILLAGE SHALL BE THE JUDGE OF WHAT EQUIPMENT AND MANPOWER IS NECESSARY IN AN EMERGENCY AND FOR THE PROVISION OF THE SERVICES SPECIFIED IN THIS AGREEMENT. THE UNINCORPORATED AREAS OF THE TOWNSHIP SHALL RECEIVE THE SAME LEVEL, LIKE AND KIND, SERVICES AS THAT PROVIDED TO THE INCORPORATED AREAS OF THE TOWNSHIP.
3. THE VILLAGE SHALL CARRY WORKER'S COMPENSATION INSURANCE AND HAVE A RISK NUMBER FROM THE INDUSTRIAL COMMISSION OF THE STATE OF OHIO.
4. THE VILLAGE SHALL CARRY LIABILITY, BODILY INJURY, AND PROPERTY DAMAGE INSURANCE AND SHALL HOLD HARMLESS THE TOWNSHIP, ITS TRUSTEES, AND EMPLOYEES FROM LOSSES WHICH MAY ORIGINATE FROM THE PROVISION OF THE FIRE PROTECTION AND EMERGENCY MEDICAL SERVICES WITHIN THE FIRE DISTRICT.
5. THE TOWNSHIP SHALL PAY THE VILLAGE 50% (FIFTY PERCENT) OF THE NET FUNDS RECEIVED FROM THE 2.5 MILL LEVY ADOPTED BY THE VOTE OF THE TAXPAYERS DURING THE MAY, 1999 SPECIAL ELECTION IN TWO (2) INSTALLMENTS UPON THE RECEIPT OF THE NET SETTLEMENT FROM THE MONTGOMERY COUNTY AUDITOR AND TREASURER OF THE STATE OF OHIO.
6. THE VILLAGE WILL PAY TO THE TOWNSHIP, UPON RECEIPT OF A BILLING GENERATED BY THE TOWNSHIP CLERK, AND WITHIN THIRTY DAYS AFTER RECEIPT OF BILLING, THE SUM OF ONE AND ONE-HALF PERCENT (1 1/2%) OF THE NET FUNDS PAID TO SAID VILLAGE FOR THE ADMINISTRATIVE COSTS OF PLACING THE LEVY ON THE BALLOT AND TOHER COSTS INCURRED BY SAID TRUSTEES AND TOWNSHIP CLERK.
7. THE FIRE CHIEF OF THE VILLAGE SHALL SERVE AS THE FIRE PREVENTION OFFICER FOR THE PORTION OF THE TOWNSHIP SOUTH OF THE MIDLINE OF AMITY ROAD.
8. THE FIRE CHIEF OF THE VILLAGE, OR HIS DESIGNEE, SHALL PROVIDE A WRITTEN REPORT TO THE PERRY TOWNSHIP BOARD OF TRUSTEES ON A MONTHLY BASIS CONTAINING, BUT NOT LIMITED TO, THE FOLLOWING:
 - (A) FIRE PROTECTION OR "RUNS" IN PERRY TOWNSHIP
 - (B) AMBULANCE AND EMERGENCY MEDICAL SERVICES PROVIDED IN PERRY TOWNSHIP
 - (C) RESPONSE TIMES
 - (D) SIGNIFICANT EVENTS AND PROBLEMS INCURRED IN PERRY TOWNSHIP
 - (E) BUDGET SUMMARY OF FIRE EXPENDITURES
9. THE FIRE CHIEF OF THE VILLAGE, OR HIS DESIGNEE, SHALL ATTEND ONE TOWNSHIP MEETING EACH QUARTER OF THE CALENDAR YEAR AS SCHEDULED BY THE TRUSTEES TO DISCUSS AND REVIEW FIRE AND EMERGENCY SERVICES IN THE TOWNSHIP.
10. THE TERM OF THIS AGREEMENT SHALL BE FOR A PERIOD OF FIVE (5) YEARS, COMMENCING JANUARY 1, 2000 AND EXPIRING DECEMBER 31, 2004. HOWEVER, SAID AGREEMENT MAY BE REVOKED BY EITHER PARTY BASED UPON NON-COMPLIANCE OF TERMS AND/OR CONDITIONS SET FORTH IN THIS AGREEMENT. SHOULD EITHER PARTY DECIDE TO REVOKE THIS AGREEMENT, THE PARTY SHALL PROVIDE WRITTEN NOTICE TO THE OTHER PARTY NOT LESS THAN NINETY (90) DAYS IN ADVANCE. THE WRITTEN NOTICE SHALL SPECIFICALLY DENOTE THE ALLEGED AREAS OF NON-COMPLIANCE. DURING THE PENDING 90-DAY PERIOD, EFFORTS SHALL BE MADE TO RESOLVE DIFFERENCES OR AREAS OF NON-COMPLIANCE AND RETAIN THE CONTRACTUAL RELATIONSHIP. FURTHER, A NINETY (90) DAY GRACE PERIOD WILL BE EXTENDED PAST THE EXPIRATION DATE OF SAID AGREEMENT TO PROVIDE SAID SERVICES TO THE FIRE DISTRICT.

5/30/2025 Meeting – Audit Update

11/4/2024 – Justin Brown introduction email received

1/27/2025 – Request received for Public Records Policy & Records Retention Schedule

1/27/2025 – Request received for Personnel Policy/Township Handbook

1/27/2025 – Emailed Justin Township Handbook & Records Retention Schedule

2/25/2025 – Request received for 12/31/2023, 1/31/2024, 12/31/2024, 1/31/2025 Bank Statements

2/25/2025 – Request received for Real Estate Settlement Sheets from the County Auditor

2/25/2025 – Request received for 2023 & 2024 OTARMA Insurance Policy

3/11/2025 – Emailed Justin December 2023, January 2024, December 2024, January 2025 Bank Statements

3/11/2025 – Emailed Justin 6/30/23, 6/23/23, 2/24/23, 2/17/23, 2/10/23, 2/7/23, 1/27/23, 2/2/24, 1/26/24, 7/28/23, 7/21/23, 7/14/23, 7/7/23, 6/28/24, 6/21/24, 3/1/24, 2/23/24, 2/16/24, 2/9/24, 7/26/24, 7/19/24, 7/12/24 & 7/5/24 settlement sheets from the County Auditor

3/24/2025 – Emailed Justin Township Public Records Policy

3/24/2025 – Emailed Justin 2023 & 2024 OTARMA policies

3/31/2025 – Audit reassigned to Billy Jones per Justin Brown

4/21/2025 – Aaron Taylor introduction email received

4/21/2025 – Engagement Letter received, signed, returned

4/21/2025 – Initial Data Survey received

4/22/2025 – Called Aaron with questions regarding Initial Data Survey – he also provided a primary list of items to pull for the on-site visit: 2023 & 2024 certificates of estimated resources, permanent appropriations & any appropriation amendment minutes, PRR sheet, OTARMA 2023 & 2024 policies, 12/23-2/24 & 12/24-2/25 bank statements, depository agreement from banks re: public funds/pooled collateral, all biweekly & monthly payroll withholdings, beginning & ending balance report for vacation for full-time employees for 2023 & 2024, meeting minutes where full-time employees were hired, payroll certifications for officials for 2023 & 2024, specific pays for any vacation taken or vacation payout, Schedule A for 2023 & 2024, public records/sunshine law training certification for all officials past & present

4/23/2025 – Initial Data Survey completed and returned

5/2/2025 – On-site Request List received (Attached)

5/3/2025 – PRR tracking sheet emailed

5/5/2025 – Emailed Aaron question regarding payroll certification for 2023 (not attached to payroll – 1 signed and kept in personnel files)

5/8/2025 – 5/9/2025 – Auditor on-site

5/9/2025 – Reviewed 2023 meeting minutes & emailed Aaron a list of 2023 meeting minutes regarding audit items per his request

5/9/2025 – Reviewed 2024 meeting minutes & emailed Aaron a list of 2024 meeting minutes regarding audit items per his request

5/9/2025 – Emailed Aaron billing reports from iWorq per his request

5/9/2025 – Emailed Aaron 2023 & 2024 quarterly 941 reports

5/10/2025 – Located and forwarded to Aaron an email I had sent to the Board regarding vacation accruals per his request after due to discrepancy he found between accrual rates and handbook

5/21/2025 – Request received for Trash Samples 2023 & 2024 with individual receipt and UAN batch, Resolutions setting trash billing rates for each year, Payroll Samples 2023 & 2024, copies of time cards (Aaron acknowledged time card support issues), approved salaries for each employee in meeting minutes, State and OPERS withholdings, OCS Compliance Spreadsheet (Attached), stated there could be more information needed and advised of extension requested

5/21/2025 – Emailed Trustees for assistance with OCS Compliance Spreadsheet – no response

5/21/2025 – Received Sunshine Laws Testing – Public Records Requests (8 from 2023, 36 from 2024)

5/22/2025 – Emailed Sunshine Laws Testing – Public Records Requests

5/23/2025 – Emailed responses I could provide as Fiscal Officer for OCS Compliance Spreadsheet Chapter 1 with attachments of the following: appropriation resolution & minutes 2023 & 2024, check register January & February 2025, 2023 & 2024 resolution for max blanket purchase order, 1/10/23 resolution 23.18, 3/14/23 resolution 23.21, 5/9/23 resolution 23.24, 6/13/24 resolution 23.25, 8/15/23 resolution 23.34, 9/12/23 resolution 23.40, 10/10/23 resolution 23.43, 11/14/23 resolution 23.46, 3/14/23 resolution 23.21, fund status 12/31/23, fund status 12/31/24

5/24/2025 – Emailed responses I could provide as Fiscal Officer for OCS Compliance Spreadsheet Chapter 2

5/24/2025 – Emailed responses I could provide as Fiscal Officer for OCS Compliance Spreadsheet Chapter 3 with attachments of the following: 2023 & 2024 OTARMA policies

5/24/2025 – Emailed 5/16/23 & 8/13/24 meeting minutes in regards to increase of trash bills (Resolutions were requested, but these rates were increased by motion rather than resolution)

5/24/2025 – Emailed meeting minutes supporting approved pay rates for Brian Douglas, Caleb Hoops & Stephen Payne for the pay dates of 3/9/23 & 3/23/23

5/24/2025 – Regarding the pay dates of 3/9/23 & 3/23/23, advised Aaron that meeting minutes showing Timothy Littleton received a raise from \$2,000.00 to \$2,400.00 biweekly were not on the website or at the Township building. I will have to attempt to locate these minutes in the storage room.

5/24/2025 – Regarding the pay dates of 3/9/23 & 3/23/23, advised Aaron that there are no meeting minutes during June or July of 2022 when Officer Stephen Payne's pay increased from \$18.00 to \$18.50 per hour supporting this pay increase.

5/24/2025 – Regarding the pay dates of 3/9/23 & 3/23/23, advised Aaron that there are no meeting minutes supporting the comp time payout for Officer Stephen Payne on 3/23/23 – this was brought to the 3/14/23 meeting but was tabled – there were no other meeting between 3/14/23 and the payout date of 3/23/23

5/24/2025 – Regarding the pay dates of 3/9/23 & 3/23/23, advised Aaron that there are no meeting minutes supporting the increase of Officer Anthony Wynn's pay rate from \$18.50 to \$19.75 per hour, however, this could have been part of the MOA involving the K-9 program that was entered into by motion during the 2/20/23 Special Meeting

5/24/2025 – Emailed Aaron meeting minutes supporting approved pay rates for Erica Barga, Matthew Greathouse & Stephen Payne for the pay dates of 8/10/23 & 8/24/23

5/24/2025 – Regarding the pay dates of 8/10/23 & 8/24/23, advised Aaron that Matthew Guillozet has been employed with Perry Township since August of 2006 and this is another case where I will have to attempt to locate supporting meeting minutes in the storage room.

5/24/2025 – Emailed Aaron meeting minutes supporting approved pay rates for Erica Barga, Tyler Meyers & David Steck for the pay dates of 5/2/24, 5/16/24 & 5/30/24

5/24/2025 – Regarding the pay dates of 5/2/24, 5/16/24 & 5/30/24, advised Aaron again that meeting minutes will have to be located to support the pay rate for Matthew Guillozet.

5/24/2025 – Emailed Aaron meeting minutes supporting approved pay rates for Erica Barga, James Burch-Lopez, Lisa Driver, Colton Harris & Ronald Kauffman

5/26/2025 – Emailed Aaron payroll samples for Brian Douglas 3/9/23 & 3/23/23

5/26/2025 – Emailed Aaron payroll samples for Caleb Hoops 3/9/23 & 3/23/23

5/26/2025 – Emailed Aaron payroll samples for Tim Littleton 3/9/23 & 3/23/23

5/26/2025 – Emailed Aaron payroll samples for Stephen Payne 3/9/23 & 3/23/23

5/26/2025 – Emailed Aaron payroll samples for Anthony Wynn 3/9/23 & 3/23/23

5/26/2025 – Emailed Aaron payroll samples for Erica Barga 8/10/23 & 8/24/23

5/26/2025 – Emailed Aaron payroll samples for Erica Barga 8/10/23 & 8/24/23

5/26/2025 – Emailed Aaron payroll samples for Matt Guillozet 8/10/23 & 8/24/23

5/26/2025 – Emailed Aaron payroll samples for Stephen Payne 8/10/23 & 8/24/23

5/26/2025 – Emailed Aaron payroll samples for Erica Barga 5/2/24, 5/16/24 & 5/30/24

5/26/2025 – Emailed Aaron payroll samples for Matt Guillozet 5/2/24 & 5/16/24

5/26/2025 – Emailed Aaron payroll samples for Tyler Meyers 5/2/24, 5/16/24 & 5/30/24

5/26/2025 – Emailed Aaron payroll samples for David Steck 5/2/24, 5/16/24 & 5/30/24

5/26/2025 – Emailed Aaron payroll samples for Erica Barga 9/5/24 & 9/19/24

5/26/2025 – Emailed Aaron payroll samples for James Burch-Lopez 9/5/24 & 9/19/24

5/26/2025 – Emailed Aaron payroll samples for Lisa Driver 9/5/24 & 9/19/24

5/26/2025 – Emailed Aaron payroll samples for Colton Harris 9/5/24 & 9/19/24

5/26/2025 – Emailed Aaron payroll sample for Ronald Kauffman 9/5/24

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 4/16/24 payment entity #103024

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 8/26/24 payment entity #103032

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 4/24/24 payment entity #103127

5/26/2025 – Emailed Aaron trash payment summary, UAN & bank receipt for 4/30/24 payment entity #103146 (no payment coupon attached to office assistant's records)

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 5/20/24 payment entity #103164

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 8/1/23 payment entity #103162

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 7/25/23 payment entity #103159

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 7/26/23 payment entity #103030

5/26/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 7/19/23 payment entity #103022

5/26/2025 – Emailed Aaron Ohio withholding payments for 2023 & 2024

5/27/2025 – Received, reviewed, and accepted modification agreement from C.E. Harris & Associates through AOS portal

5/27/2025 – Emailed Aaron asking if Ohio Deferred Compensation payments made in 2023 for 1 employee were needed as they had not been requested, he responded they are

5/27/2025 – Emailed Aaron 2023 OPERS remittances

5/27/2025 – Emailed Aaron 2023 Ohio Deferred Compensation payments (only through May when former employee left)

5/29/2025 – Emailed Aaron 2024 OPERS remittances

5/29/2025 – Emailed Aaron trash payment coupon, payment summary, UAN & bank receipt for 8/15/23 payment entity #103040

Expenditures – Voucher System

- Upon the receipt of a seller's invoice or the payroll of the Township, the voucher(s) and check(s) should be prepared by the fiscal officer, with the requisition (if one is used), invoice and purchase attached to the voucher.
- The approval of the voucher can be completed in one of the following ways:
 1. Present to the trustees for their signature and approval, or
 2. Submit a list of bills paid at the trustee meeting.
- Vouchers are required by current Administrative Rule.

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28

Expenditures

- Ohio Revised Code § 5705.41 provides that a Township may authorize an officer or employee to incur an obligation on behalf of the Township.
- Requires a formal resolution to be passed to that effect.
- Obligation may not exceed \$2,500.
- Obligation incurred must subsequently be approved by adoption of a formal resolution of the Board.
- Must be certified by the Fiscal Officer.

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29

Purchase Orders

- Ohio Revised Code § 5705.41(D)(1), states that no contracts or orders involving the expenditure of money may be made unless the fiscal officer has certified that "the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of the appropriate fund free from any previous encumbrances"
- Certification is accomplished with the issuance of a purchase order
- Any contract made without this certification shall be void and no warrant shall be issued in payment

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30

Purchase Orders

- Types of purchase orders
 - Regular
 - Blanket
 - Super Blanket
 - Then and Now

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Purchase Orders

- Regular Purchase Order
 - Issued when the purchase of a specific item(s) from a specific vendor is planned
 - Also must specify at least one appropriation account
 - No limit to the dollar amount
 - Does not expire and can therefore carry-over into subsequent year
 - May be encumber more than one fund and appropriation line item
 - This certificate only needs to be signed by the fiscal officer

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22

Purchase Orders

- Blanket Purchase Order
 - Trustees must, by resolution, set a dollar amount above which Blanket POs may not exceed
 - Use when the vendor, price, or quantity is open ended or not known
 - An amount, not exceeding the amount limiting blanket POs voted on by the Trustees, must be included on the purchase order
 - Only one Blanket PO can be open against a particular line-item appropriation account
 - Does not extend past the end of the year
 - This certificate only needs to be signed by the fiscal officer

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23

Purchase Orders

- Super Blanket Purchase Order
 - No limit to the dollar amount
- Can only be for the following specific uses:
 - Most Professional Services
 - Fuel Oil, Gasoline, Food Items, Roadway Materials
 - Utilities
 - Any purchase exempt from competitive bidding under Ohio Revised Code §125.04
 - Any other specific expenditure that is a recurring and reasonably predictable operating expense
- One or multiple vendors
- One account code
 - Multiple Super Blanket PO can be open against a particular line-item appropriation account
- Does not extend past the end of the year
- This certificate only needs to be signed by the fiscal officer

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34

Purchase Orders

- Then and Now Certificate
 - Used when prior approval for purchase was not obtained
 - If there were unencumbered appropriations at the time of purchase (then) and there are currently (now) unencumbered appropriations
 - If the amount is less than \$3,000, the fiscal officer may authorize the expenditure
 - If the amount is greater than \$3,000, the Trustees must pass a resolution authorizing the expenditure
 - Resolution must be passed within 30 days of receipt of the fiscal officer's certification
- Should be the exception, rather than the rule

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35

Purchase Orders

- Purchase orders should be numbered consecutively
- Each purchase order should be made out in triplicate by the purchasing authority
- Two copies should be filed with the fiscal officer who will complete both
 - Forward one copy to the vendor
 - The other copy should be used as a source entry for posting in the appropriation ledger
- The third copy should be returned to the individual initiating the purchase order (or requisition)
 - The third copy should serve as a receiving report and be returned to the fiscal officer once the items are received and verified
 - The third copy of the purchase order should then be attached to the voucher along with the invoice

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36

From: aaron.taylor@cehcpas.com
Sent: Wednesday, May 21, 2025 2:57 PM
To: Jamie Evans
Subject: Ongoing Audit
Attachments: Trash Sample 2023.pdf; 2024 Trash Sample.pdf; March 2023 Payroll Sample.pdf; May 2024 Payroll Sample.pdf; September 2024 Payroll Sample.pdf; August 2023 Payroll Sample.pdf; Township OCS List of Items Needed.xlsx

Hello again Jamie,

Hope you are doing well. I have several attachments for samples and follow ups that we talked about while I was onsite a couple weeks ago.

Trash Samples: I have the individual samples for each year highlighted on the reports that you had provided. If you could provide the support for the individual receipt for each as well as which batch it ties too for the total deposit that hits UAN that would be great. I also need to make sure that I have the resolutions that set the trash billing rates for each year so if you have not given those to me yet go ahead and send a copy over.

Payroll Sample: I will need copies of the time cards and approved salaries for each of the people/pays in each PDF. I went ahead and just grabbed the Wage detail for the samples and attached them so you knew exactly which pay I was looking at for each. I know we have talked about the timecard support issues while I was onsite, but if you could send me what you have from each we can go from there. I also saw that you did email me the 941's already, but I will also need the remittances for each of the other withholdings, (state and OPERS). We may need to do additional procedures, but I wanted to have the normal completed first so I could run it by our Partners here at Charles Harris with support in hand.

OCS Compliance: This spreadsheet has a bunch of questions/support that I need to satisfy all of the compliance testing. So if you could take a look and answer the questions/include the documentation in a reply that would be awesome. Some of the items you have already provided but I did not want to omit them from the list here so that you could see where each of them came from in the OCS Chapters (you can find those online here: [Ohio Compliance Supplement Manuals](#)). Just wanted to make sure you knew where the testing came from since you had mentioned wanting to be more familiar with the audit process since this is your first one. For the sunshine laws testing, I have attached your tracking sheet with the requests highlighted that I need support for our testing.

There of course could be more information that I need to request from you, but wanted to go ahead and get this all over to you. We talked about it a little onsite, but I also wanted to give you a heads up that we will most likely be putting an extension in for the the audit deadline as the current one is 6/2 to allow you time to gather this information, as well as for us to complete the necessary testing. Those extensions require your approval over in the portal, so I just wanted to make sure it was on your radar to be on the lookout for.

As always if you have any questions for me please do not hesitate to ask!

Best,

Aaron Taylor
Senior Auditor
Charles E Harris & Associates
2740 Airport Drive Suite 180
Columbus OH 43219

J.evans@perrytownship-mcoh.org

From: Teresa L. Gray <TLGray@ohioauditor.gov>
Sent: Monday, October 7, 2024 3:05 PM
To: J.Evans@PerryTownship-mcoh.org
Subject: Timesheets

Payroll timesheets should be provided to the Fiscal Officer to support payroll transactions, especially if those timesheets are being used to keep track of any overtime pay or usage of leave.



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List of Items Needed

Everything we talked about on the phone 5/2 plus the following:

REVENUE:

Earnings on Investment: GF
It appears this entire amount is the entirety of these receipts are from the sweep account interest, instead of a sample I will just verify on site the amounts match the bank statements, please provide the associated statements for the monthly deposits for both 2023 and 2024

Charges for Services: SR

Please provide the receipt support for the following receipts related to charges for services including receipt, deposit slip, and rates if applicable for determining the receipt amount.

Post Date	Transaction Date	Receipt Type	Batch Number	Receipt Number	Source	Account Code	Amount
10/3/23	11/1/23	STD	214-23	207-2023	Trash Receipt	2071-299-0000	\$15,589.82
2/14/23	2/16/23	STD	28-23	28-2023	Trash Receipt	2071-299-0000	\$14,320.17
1/21/23	1/30/23	STD	13-23	13-2023	Trash Receipt	2071-299-0000	\$13,367.05
8/3/23	8/14/23	STD	166-23	162-2023	Trash Receipt	2071-299-0000	\$12,853.83
1/31/23	2/2/23	STD	20-23	20-2023	Trash Receipt	2071-299-0000	\$12,215.41

Year 2024:

2/7/24	2/7/24	STD	15-24	15-2024	refuse	2071-299-0000	\$15,031.25
2/7/24	2/7/24	STD	14-24	14-2024	refuse	2071-299-0000	\$9,962.38
1/31/24	1/31/24	STD	7-24	7-2024	Trash Receipt	2071-299-0000	\$9,471.25
2/7/24	2/7/24	STD	13-24	13-2024	refuse	2071-299-0000	\$8,083.84
1/31/24	1/31/24	STD	6-24	6-2024	Trash Receipt	2071-299-0000	\$7,929.79

CREDIT CARDS

Please supply all monthly statements for every credit card during the audit period.

PAYROLL:

In addition to the items discussed on the phone, please provide the payroll monthly folder for the months of June and October for 2024 and April and August for 2023.

NONPAYROLL:

Please provide the invoices, purchase orders, cancelled check images, and competitive bids (if applicable) for the following disbursements:

Year 2023:										
3/7/25	4/26/23	4/26/23	AW	\$37,729.00	00-110-382-0000	\$4,500.00	OTA Risk Ma C	BR	32-2023	1/1/23
3/7/25	4/26/23	4/26/23	AW	\$37,729.00	00-110-381-0000	\$4,000.00	OTA Risk Ma C	BR	31-2023	1/1/23
3/7/25	4/10/23	4/10/23	AW	\$4,261.81	00-110-311-0000	\$3,400.00	2nd Installme Finney Law F C	PR	2-2023	4/10/23
38105	8/25/23	8/25/23	AW	\$6,200.00	00-110-312-0000	\$1,550.00	Audit Period Charles E Ha C	BR	2-2023	1/1/23

32-2023	2/1/23	2/13/23	EW	\$5,746.55	81-210-211-0000	\$3,344.45	Public Emplo, C	Direct	
38088	8/18/23	8/18/23	AV	\$3,343.08	81-210-360-0000	\$3,343.08	Lexpoli LLC C	BR	65-2023
38106	8/25/23	8/25/23	AV	\$2,686.00	21-330-323-0000	\$2,686.00	Amity Road C Camden Rea C	BR	20-2023

For 2024

38416	3/12/24	3/12/24	AV	\$10,563.20	00-110-311-0000	\$8,143.23	Finney Law F C	BS	78-2024
803-2024	12/1/24	1/4/25	CH	\$6,926.63	00-110-599-0000	\$6,926.63	IRS C	BR	135-2024
38478	5/9/24	5/9/24	AV	\$34,362.54	00-110-382-0000	\$4,466.41	OTA Risk Ma C	BR	105-2024
38416	3/12/24	3/12/24	AV	\$10,563.20	00-830-830-0000	\$1,724.07	Finney Law F C	BS	79-2024
38478	5/9/24	5/9/24	AV	\$34,362.54	00-110-381-0000	\$1,687.42	OTA Risk Ma C	BR	104-2024
344-2024	6/3/24	6/5/24	CH	\$9,744.03	00-110-221-0000	\$1,530.61	Anthem BCB, C	BR	89-2024
38491	5/28/24	5/28/24	AV	\$1,500.00	00-110-319-0000	\$1,500.00	Lisa Kozarec C	BR	86-2024
38401	2/21/24	2/21/24	AV	\$20,980.80	00-110-111-0000	\$1,192.15	PERRY TOM V	Direct	
38358	1/24/24	1/24/24	AV	\$680.00	00-130-342-0000	\$400.00	Postmaster, f C	BR	17-2024
38366	1/30/24	1/30/24	AV	\$2,625.00	00-110-410-0000	\$275.00	IWoQ C	BR	11-2024
38590	10/7/24	10/7/24	AV	\$240.00	00-110-319-0000	\$240.00	The Oasis Ce C	BR	86-2024
193-2024	4/3/24	4/3/24	CH	\$428.91	00-120-351-0000	\$214.46	AES OHIO C	BR	87-2024
38500	6/5/24	6/5/24	AV	\$180.00	00-110-319-0000	\$180.00	The Oasis Ce C	BR	86-2024
363-2024	6/10/24	6/10/24	CH	\$459.92	00-110-599-0000	\$153.30	Charter Comm C	BR	85-2024
38657	12/15/24	12/15/24	AV	\$109.05	00-110-345-0000	\$109.05	Aim Media Mi C	BR	123-2024
38436	4/2/24	4/2/24	AV	\$366.30	00-110-319-0000	\$108.30	The Oasis Ce C	BR	86-2024
38438	4/9/24	4/9/24	AV	\$104.02	00-110-519-0000	\$104.02	United States C	BR	12-2024
342-2024	6/5/24	6/5/24	CH	\$105.92	00-110-222-0000	\$31.92	Kansas City LC	BR	3-2024
408-2024	7/4/24	7/4/24	CH	\$105.92	00-110-222-0000	\$31.92	Kansas City LC	BR	3-2024
38415	3/7/24	3/7/24	AV	\$63.60	00-120-323-0000	\$31.80	Brubaker Gra C	BR	14-2024
38458	4/22/24	4/22/24	AV	\$141,195.95	11-220-370-0000	\$141,195.95	CITY OF BR C	BS	76-2024
38459	4/22/24	4/22/24	AV	\$141,195.95	11-220-370-0000	\$141,195.95	MUNICIPAL C	BS	76-2024
38602	10/19/24	10/19/24	AV	\$81,621.84	11-220-370-0000	\$81,621.84	CITY OF BR C	BS	76-2024
38603	10/19/24	10/19/24	AV	\$81,621.84	11-220-370-0000	\$81,621.84	MUNICIPAL C	BS	76-2024
38412	3/5/24	3/5/24	AV	\$75,149.68	11-220-370-0000	\$75,149.68	CITY OF BR C	BS	76-2024
38413	3/5/24	3/5/24	AV	\$75,149.68	11-220-370-0000	\$75,149.68	MUNICIPAL C	BS	76-2024
38520	7/4/24	7/4/24	AV	\$73,138.04	71-320-360-0000	\$73,138.04	Rumpke Was C	BR	93-2024
38591	10/7/24	10/7/24	AV	\$73,027.82	71-320-360-0000	\$73,027.82	Rumpke Was C	BR	93-2024
38375	1/30/24	1/30/24	AV	\$72,369.45	71-320-360-0000	\$72,369.45	Rumpke Was C	BR	46-2024
38446	4/11/24	4/11/24	AV	\$72,263.85	71-320-360-0000	\$72,263.85	Rumpke Was C	BR	93-2024
38532	7/23/24	7/23/24	AV	\$52,342.19	11-220-370-0000	\$52,342.19	CITY OF BR C	BS	76-2024
38533	7/23/24	7/23/24	AV	\$52,342.19	11-220-370-0000	\$52,342.19	MUNICIPAL C	BS	76-2024
38662	12/22/24	12/22/24	AV	\$33,249.68	31-330-360-0000	\$33,249.68	Montgomery IO	BR	70-2024
38658	12/15/24	12/15/24	AV	\$24,373.00	72-110-599-0000	\$24,373.00	Axon Enterpri C	PR	4-2024
38656	12/15/24	12/15/24	AV	\$17,633.00	72-110-599-0000	\$17,633.00	Treasurer, St O	PR	5-2024
38604	10/19/24	10/19/24	AV	\$15,694.59	11-220-370-0000	\$15,694.59	CITY OF BR C	BR	121-2024
38605	10/19/24	10/19/24	AV	\$15,694.59	11-220-370-0000	\$15,694.59	MUNICIPAL C	BR	121-2024
38640	12/9/24	12/9/24	AV	\$15,639.10	11-220-370-0000	\$15,639.10	CITY OF BR C	BR	127-2024
38641	12/9/24	12/9/24	AV	\$15,639.10	11-220-370-0000	\$15,639.10	MUNICIPAL C	BR	127-2024
38478	5/9/24	5/9/24	AV	\$34,362.54	81-210-382-0000	\$15,273.44	OTA Risk Ma C	BR	106-2024
38585	9/28/24	9/28/24	AV	\$13,824.50	31-760-790-0000	\$13,824.50	Montgomery IC	BR	37-2024
38492	5/28/24	5/28/24	AV	\$13,096.71	21-330-323-0000	\$13,096.71	Long's Truck C	BR	25-2024
38418	3/18/24	3/18/24	AV	\$13,039.06	11-220-370-0000	\$13,039.06	CITY OF BR V	BS	76-2024
175-2024	3/19/24	3/27/24	CH	\$11,777.15	31-760-740-0000	\$11,777.15	Mongo Attack C	BR	67-2024
38340	1/22/24	1/22/24	AV	\$10,477.00	72-110-569-0000	\$9,972.00	Interlink, LLC C	BR	74-2024
38490	5/28/24	5/28/24	AV	\$10,561.25	81-210-360-0405	\$9,759.01	MONTGOME C	BS	84-2024

38671	12/30/24	12/30/24 AW	\$9,340.80 72-110-599-0000	\$9,340.80	Dell Marketin O	PR	8-2024	1/12/24
38331	1/20/24	1/20/24 AW	\$9,072.00 81-210-360-0000	\$9,072.00	Motorola V	BR	57-2024	1/1/24
38336	1/20/24	1/20/24 AW	\$9,072.00 81-210-360-0000	\$9,072.00	Motorola C	BR	57-2024	1/1/24

Ohio Compliance Supplement 1

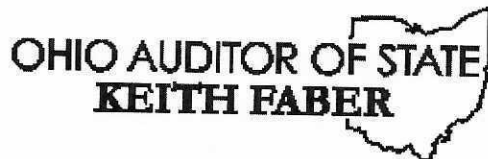
Compliance	
Section	Description
1	Appropriation resolution and minutes where it is approved
2	Final Appropriations for 2023 and 2024.
3	Need a check register for January and February 2025.
4	Do you use blanket or super blanket PO's
5	Has the Board passed a resolution addressing the max amount of Blanket Purchase Order?
6	What types of expenditures are Super Blankets used for?
7	Are there any amended or supplemental appropriations.
8	Are there any new funds established in 2023 and 2024? If so the fund number and the minutes where approved.
9	Are there any Funds from prior years that are not being used for their intended purposes?
10	Are there any negative funds balances at the end of 2023 or 2024?
11	Are there any operating transfers between funds? If there are where in the minutes are they approved.
12	Are there any advances between funds? If there are where in the minutes are they approved?
13	Are there any advances outstanding at 12/31/2024?
14	Are there any reserve balance funds for severance payout, budget reserve, or capital improvement fund.
15	Are there any new debt issuances in 2023 or 2024?
16	Are there any Bond or Revenue Anticipated Notes in 2023 or 2024.
17	Is there any manuscript debt issued in 2023 or 2024.
18	Does this Township have a self insurance fund for Health or Liability?
19	Vacation, sick, and personal leave ordinances.
20	List of people who left employment that were paid out.
21	Are there any employees who receive taxable fringe benefits.
22	Need 1099's issued in 2023 and 2024.
23	Are there any employees who are not in PERS but are instead in Social Security?
24	Do you have any endowment funds? If so do you have the agreements?
25	How does Township keep record the time spent on each township service.
26	Are elected officials paid from fund other than the General Fund? If so how is this determined or documented?

Ohio Compliance Supplement 2

Compliance		Description
Section		
1	2A-1 Q1	Provide me with the original and final certificate of estimated resources filed with the County Auditor.
2	2A-1 Q2	Did the Township implement "Project-Length Budgeting" for grants or loans awarded by Federal or State Government?
3	2A-6 Q1	Provide me with a list of contracts that were competitively bid in 2023 and 2024.
5	2A-6 Q5	Are there any contracts entered into where an elected official has an apparent interest.
6	2A-11 Q1	I need to see the bidding documents related to awarding of contracts.
7	2A-12 Q1	Was there any prevailing wage requirements in the contracts let out by the Township?
8	2A-15 Q1	Need a copy of the Investment Policy and has it been filed with the Ohio Auditor of State.
9	2A-16	FO Officer attended investment training or obtain the a certificate of exemption.
10	2A-17 Q1	If your financial institution isn't on OPCS then I need to see the specific pledged collateral statements at 12/31/2023 and 12/3/2024.
11	2A-17 Q1	What types of investments does the Township have at 12/31/2023 and 2024?
12	2B-3 Q1	Did the Township work on any road using a Force Account?
13	2B-5 Q1	Are there any landfills owned by the Township?
14	2B-6	Fiscal Officer Training
15	2B-7 Q1	Does the elected officials disclose any conflicts of interest to the Township.
16	2B-7 Q2	Has there been any correspondence with Ohio Ethics Commission.
17	2B-7 Q3	Have there been any conflicts of interest to report related party transactions or unethical transactions?
18	2B-7 Q8	Determine if the entity's employees and elected officials completed the required training about the fraud reporting system within 90 days of the date specified by AOS in Bulletin 2024-005. Inquire regarding the entity's process for obtaining and maintaining confirmations from new employees and elected officials signing off that they have received training material about the fraud reporting system.
19	2B-7 Q9	Select a small number of new employees and elected officials and confirm they were provided the fraud training materials within thirty (30) days after taking office or beginning employment as required.
20	2B-7 Q10	Inquire regarding the entity's process for ensuring employees and elected officials are viewing the fraud training every four years
21	2B-8	Complete the Sunshine Form Questionnaire and provide the required documents.

Ohio Compliance Supplement 3

Compliance	
Section	Description
1	Tell me all the cash collection points of the Township.
2	Approved pay rates for the Elected Officials.
3	Is there formal policy in place regarding prohibited political activity?
4	Have there been any violations of the policy?
5	Officials Bonds or Employee dishonesty and faithful performance of duty policy
6	How do you determine who is covered under the Dishonesty policy.
7	Does the Township provide elected officials with reimbursement for health insurance costs? If so can I see the policy.
8	Does the Township off elected officials or employee benefits thorough a cafeteria plan? If so can I see the policy?
9	Does the Township Law Enforcement Trust or Durg Law Enforcement Fund bank accounts?



*** Notification of Approved IPA Contract Invoice ***

Jamie Evans, Fiscal Officer
Perry Township
3025 Johnsville-brookville Rd.
Brookville, OH 45309

The following represents the billing information submitted to the Auditor of State IPA Portal for the engagement services of Perry Township for the period 01/01/2023 through 12/31/2024. This IPA contract invoice is **approved** by the Auditor of State and can be processed for payment to the IPA listed below.

This represents our 1st invoice for services in connection with the examination of the Perry Township for the period 01/01/2023 through 12/31/2024.

IPA Contract Invoice Information

Firm FEIN: 34-1612521

Project Number: 32H25MONT-FI224

IPA Invoice Number:

Engagement Services for the period of	5/12/2025 to 5/22/2025
Current Invoice Amount	\$3,200.00
Cumulative Billed	\$3,200.00
Fixed Fee Contract Amount	\$8,000.00
Percent Complete	40.00%

Charles E. Harris & Associates, Inc. hereby certifies that all amounts set forth in this invoice are properly due and payable for work performed by either Charles E. Harris & Associates, Inc. or a qualified subcontractor.

Submitted by: John Phillips on 5/22/2025

Please remit payment to:

Charles E. Harris & Associates, Inc.
5510 Pearl Road, Suite 102
Parma, OH 44129

Email: john.phillips@cehpcas.com

Invoice Amount: **\$3,200.00**

*** Please do not send payments to Auditor of State ***



Auditor of State of Ohio

MODIFICATION AGREEMENT

This Agreement between Auditor of State Keith Faber (Auditor), Perry Township, Montgomery County (Public Office), and Charles E. Harris & Associates, Inc. an independent public accountant (IPA), modifies an existing agreement between these parties as identified in SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions of the original agreement, except as specifically identified in Section II below, and that **no remuneration will be granted in relation to work performed under this modification prior to the execution of this Agreement by all parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	Perry Township		
Original Contract Period	01/01/2021 To: 12/31/2026		
Date RFP was issued	09/07/2022	Date MOA Executed	10/26/2022
Public Office Contact	Jamie Evans, Fiscal Officer	E-mail	j.evans@perrytownship-mcoh.org
IPA Contact	John Phillips	E-mail	john.phillips@cehccpas.com

SECTION II – MODIFICATION INFORMATION

Modifications are only appropriate for engagement services that were not known at the time of the original proposal and could not have reasonably been anticipated by the parties during the bid process. The hourly rate for modified services should not exceed the hourly rate originally proposed by the IPA firm. If multiple engagement periods are involved with this modification, contact the regional representative noted in the RFP for further instructions.

Fiscal Period Impacted by this Modification: From 01/01/2023 through 12/31/2024

IPA Engagement Due Date: 06/02/2025

Category (check all that apply):

<input type="checkbox"/>	Change in Accounting or Auditing Standards	<input type="checkbox"/>	Change in Laws or Regulations
<input type="checkbox"/>	Change in Scope	<input checked="" type="checkbox"/>	Change in IPA Report Due Date
<input type="checkbox"/>	Other:	<input type="checkbox"/>	New Due Date: 06/30/2025

NOTE: If the Modification is the result of a Change in Scope from a full audit to an AUP, a breakdown of budgeted hours for the AUP engagement is required to be submitted with the Modification Agreement for approval. The Breakdown of Budgeted Hours form in Appendix A must be completed for AUP engagements.

Explanation for Modification (include any additional reports required):

Fieldwork mostly complete. Many issues noted during prior audit and are working through all of those issues with FO.

SECTION II – MODIFICATION INFORMATION (Continued)

Impact on Cost:	HOURS	RATE	COST	Subcontractor Cost Impact
Original Contract for Impacted Period	125.0	\$64.00	\$8,000	\$0
Previous Modification(s)	0.0	\$64.00	\$0	\$0
Current Modification for Impacted Period	0.0	\$64.00	\$0	\$0
New Contract Total for Impacted Period	125.0	\$64.00	\$8,000	\$0

SECTION III – RECITALS/APPROVAL

Due to the need for a contract modification, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

- 1. IPA shall, in the performance of its engagements related to the Public Office for the fiscal period set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
- 2. In consideration of the modification to the engagement work documented herein, the Public Office shall make payment to the IPA as set forth in the original Memorandum of Agreement, as modified in SECTION II of this agreement above;
- 3. The performance of the engagement work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the original Contract;
- 4. Should this modification cause the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:
Subcontractor:

5. Should this modification involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other subcontractor with respect to this Agreement will be:
Subcontractor:
Address:

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

John Phillips (Charles E. Harris & Associates, Inc.) [IPA Firm]	05/26/2025 Date
Jamie Evans, Fiscal Officer (Perry Township) Legislative Authority or Designee for Public Office	05/27/2025 Date
Ami Mayne, Assistant Chief Deputy Auditor - Operations Auditor of State	05/27/2025 Date

Charles E. Harris & Associates, Inc.
Certified Public Accountants

5510 Pearl Road Suite 102
Parma, Oh 44129-2527
Office phone - (216) 575-1630
Fax - (216) 436-2411

ENGAGEMENT LETTER

April 21, 2025

Fiscal Officer
Perry Township, Montgomery County

This letter of arrangement between the **Perry Township, Montgomery County** (the Township) and Charles E. Harris & Associates, Inc., describes the objective and scope of the services we will provide, the Township's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services satisfy the Township's audit requirements.

SUMMARY OF SERVICES

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

We will audit the Township's combined financial statements as of and for the years ended December 31, 2024 and 2023 to express our opinion concerning whether the combined financial statements and related disclosures present fairly, in all material respects, the Township's cash receipts, disbursements and balances in accordance with the Township's reporting framework

The objectives of our audit are to obtain reasonable assurance about whether the financial statements for each opinion unit and related disclosures are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 auditing standards generally accepted in the United States of America (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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We expect to deliver our report on or about May 31, 2025.

OUR AUDITOR RESPONSIBILITIES

We will conduct our audit in accordance with GAAS and the Comptroller General of the United States' standards for financial audits in *Township Auditing Standards*. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

2. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Test the Township's compliance with certain provisions of laws, regulations, contracts, and grants if noncompliance might reasonably directly and materially affect the financial statements. However, our objective is not to opine on overall compliance with these provisions.
5. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about your ability to continue as a going concern for a reasonable period of time.

Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatement, whether due to fraud or error, may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. It is not cost-efficient to design procedures to detect immaterial error or immaterial fraud. Also, because of the characteristics of fraud noted above, a properly designed and executed audit may not detect a material fraud.

Additional Auditor Communication

As part of this engagement the Auditor of State will communicate certain additional matters (if applicable) to the appropriate members of management and to those charged with governance. These matters include:

1. Misstatements for correction, whether corrected or uncorrected;
 - a. We will present those charged with governance our Summary of Identified Misstatements (if any) at the conclusion of our audit.
2. Instances where we believe fraud may exist to you. These would include instances where we:
 - a. Have persuasive evidence that fraud occurred.
 - b. Determined fraud risks exist and were unable to obtain convincing evidence to determine that fraud was unlikely.
3. Noncompliance that comes to our attention. However, our audit provides no assurance that noncompliance generally will be detected and only reasonable assurance that we will detect noncompliance directly and materially affecting the determination of financial statement amounts;
4. Significant risks identified during the audit;
5. Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our opinion;
6. Our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
7. Significant, unusual transactions (if any);

8. Major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards;
9. Significant difficulties we encountered during the audit, including significant delays by management, the unavailability of Township personnel, or an unwillingness by management to provide information necessary to perform our procedures; and
10. Matters that are difficult or contentious for which we consulted outside the engagement team and that are, in our professional judgment, significant and relevant to those charged with governance regarding their responsibility to oversee the financial reporting process.

We will also communicate pertinent information, as necessary in our professional judgment, to those that have ongoing oversight responsibilities for the audited entity, including contracting parties or legislative committees, if any.

Our evaluation of internal control may provide evidence of waste or abuse. Because the determination of waste and abuse is subjective, we are not required to perform specific procedures to detect waste or abuse. If we detect waste or abuse, we will determine whether and how to communicate such matters.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements. In this unlikely event, we will communicate the reason for disclaiming an opinion to you, and to those charged with governance, in writing.

YOUR MANAGEMENT RESPONSIBILITIES AND IDENTIFICATION OF THE APPLICABLE REPORTING FRAMEWORK

We will audit assuming management and those charged with governance acknowledge and understand they are responsible for:

1. Preparing the financial statements and other financial information, including related disclosures and selecting and applying accounting principles in accordance with the Township's reporting framework. This includes compliance with Ohio Admin. Code 117-2-01 which requires designing, implementing and maintaining internal controls relevant to preparing and fairly presenting financial statements free from material misstatement whether due to fraud or error.
2. Providing us with:
 - a. Draft financial statements, including all information relevant to their preparation and fair presentation, whether obtained from within or outside of the general and subsidiary ledgers (including all information relevant to the preparation and fair presentation of disclosures) and any accompanying other information in time to allow the auditor to complete the audit in accordance with the proposed timeline;
 - b. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including an expectation that management will provide access to information relevant to disclosures;
 - c. Written representations as part of the engagement, from management and/or attorneys, understanding separate legal fees from attorneys may result;
 - d. Additional information that we may request from management for the audit;
 - e. Unrestricted access to persons within the Township from whom we determine it necessary to obtain audit evidence.
 - f. The initial selection of and changes in significant accounting policies and their application; and
 - g. The process management uses to formulate particularly sensitive accounting estimates and the basis for their conclusions regarding the reasonableness of those estimates;

3. Inform us of events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements.
4. Reporting fraud and noncompliance of which you are aware to us.
5. Reviewing drafts of the audited financial statements, disclosures, any supplemental information, auditor's reports and any findings; and informing us of any edits you believe may be necessary.
6. Designing and implementing programs and controls to prevent and detect fraud.

You should not rely on our audit as your primary means of detecting fraud.

Compliance with Laws and Regulations

Management and those charged with governance are responsible for:

1. Being knowledgeable of, implementing systems designed to achieve compliance with, and complying with, laws, regulations, contracts, and grants applicable to the Township.
2. Identifying for us other financial audits, attestation engagements, performance audits, internal audits, reports from regulators or other studies related to the Township (if any), and the corrective actions taken to address these audits' significant findings and recommendations.
3. Tracking the status of prior audit findings.
4. Taking timely and appropriate steps to remedy fraud, noncompliance, violations of provisions of laws, regulations, contracts or grant agreements, or abuse we may report.
5. Providing your views and planned corrective action on audit findings we may report.

Internal Control

Management and those charged with governance are responsible for designing, implementing, and maintaining internal control relevant to compliance and the preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are followed.

Service Organizations:

Service organizations are other Governmental entities, organizations or companies that provide services to you, as the user Township, relevant to your internal controls over financial reporting. Service organizations process transactions reflected in your Township's financial statements, and therefore fall within the scope of our audit. While service organizations are responsible for establishing and maintaining their internal control, you are responsible for being aware of the service organizations your Township uses, and for establishing controls to monitor the service organization's performance. Because the complexity of service organization transaction processing can vary considerably, your monitoring activities can vary accordingly.

When transaction processing is complex and the volume of transactions is relatively high, obtaining and reviewing a service organization auditor's *Independent Service Auditor's Report on Management's Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls* Report (Type 2 Service Organization Control Report (SOC 1)) may be the most effective method of meeting your responsibility to monitor a service organization, and may also be the only efficient means by which we can obtain sufficient evidence regarding their internal controls. AT-C Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial* discusses the aforementioned report. (In some circumstances, we can accept a suitably-designed agreed-upon procedures report (AUP) in lieu of a SOC 1 report.)

You are responsible for informing our staff of the service organizations your Township uses, and for monitoring these service organizations' performance.

Service organizations of which we are aware are:

- Uniform Accounting Network (UAN), which provides your Township's accounting software.

Please confirm to us that, to the best of your knowledge, the above listing is complete.

Of the service organizations above, those for which we believe the complexity of processing and volume of transactions warrant a SOC 1 (or AUP) report are:

- Uniform Accounting Network (UAN), which processes accounting transactions on your Township's behalf.

Without an acceptable SOC 1 or AUP report for the above-listed organizations, generally accepted auditing standards may require us to qualify our opinion on your Township's financial statements due to an insufficiency of audit evidence regarding service organization transactions included in your Township's financial statements. You are responsible for communicating the need for a SOC 1 or AUP report to these service organizations.

REPRESENTATIONS FROM MANAGEMENT

Upon concluding our engagement, management and, when appropriate, those charged with governance will provide to us written representations about the audit that, among other things, will confirm, to the best of their knowledge and belief:

- Management's responsibility for preparing the financial statements and relevant disclosures in conformity with the Township's accounting basis;
- The availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings;
- Management's responsibility for the Township's compliance with laws and regulations;
- The identification and disclosure to the auditor of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and;
- The absence of fraud involving management or employees with significant roles in internal control.

Additionally, we will request representations, as applicable, regarding:

- The inclusion of all components, and the disclosure of all joint ventures and other related organizations;
- The proper classification of funds and fund balances;
- The proper approval of reserves of fund equity;
- Compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws or ordinances; compliance with any tax or debt limits, and any debt covenants;
- The identification of all federal assistance programs, and compliance with grant requirements.
- Events occurring subsequent to the fiscal year end requiring adjustment to or disclosure in the financial statements.

Management is responsible for adjusting the financial statements to correct misstatements we may detect during our audit and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our engagement and pertaining to the latest period the statements present are immaterial, both individually and in the aggregate, to the opinion units (*Financial statements* include the related disclosures and required and other supplemental information).

TERMS AND CONDITIONS SUPPORTING FEE

As a result of our planning process, the Township and Charles E. Harris & Associates, Inc. (the Firm) have agreed to an approach designed to meet the Township's objectives for an agreed-upon fee, subject to the following conditions.

Our Auditor Responsibilities

In providing our services, we will consult with the Township regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for this consultation. Circumstances may require the Firm to confirm balances with your financial institution resulting in additional nominal charges which will not require an amendment to this agreement. However, should a matter require research, consultation or audit work beyond this estimate, the Firm and the Township will agree to an appropriate revision in services and fee. These revisions will also be set forth in the form of the attached Amendment to Letter of Arrangement.

Your Management Responsibilities

The Township will provide in a timely manner all financial records and related information to us, an initial list of which **has been** furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the Township is unable to provide these schedules, information and assistance, the Firm and the Township will mutually revise the fee to reflect additional services, if any, we require to achieve these objectives. These revisions will be set forth in the form of the attached Amendment to Letter of Arrangement.

Confidential Information

You should make every attempt to minimize or eliminate the transmission of personal information to the Firm. All documents you provide to the Firm in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the Firm. This information should be fully blacked out in all paper documents prior to sending to the Firm. If personal information cannot be redacted from any records or documents, the public office must identify these records to the Firm.

If redacting this personal information compromises the audit or the ability to prepare financial statements, the public office and the Firm will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates a hardship on the public office in terms of resources, recordkeeping or other issues, the public office and the Firm may collaborate on alternative methods of providing the public office's data to the Firm without compromising the personal information of individuals served by the public office. The Firm is willing to work with the public office and it is our intent to greatly reduce the amount of personal information submitted to the Firm for audit or financial statement preparation purposes. It is important that the public office review internal policies to find ways to eliminate as much personal information from financial records as possible by substituting non-personal information (i.e., change social security numbers to employee identification numbers).

Fee

Our fee for these services, is based on the Memorandum of Agreement between Perry Township, Montgomery County, Ohio Auditor of State and Charles E. Harris & Associates, Inc. Invoicing and payment of said invoices shall also follow the Memorandum of Agreement.

Pursuant to Ohio Rev. Code § 117.13, you may charge all of this audit's cost to the general fund or you may allocate the cost among the general fund and other eligible funds. While eligible funds may include federal grant funds, additional restrictions under the Uniform Guidance 2 CFR 200.425 should be considered. For more information, refer to the annual *Hourly Audit Rates and Allocation of Audit Costs* technical bulletin available at www.ohioauditor.gov.

eServices Portal and Billing

The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>. Clients are required to designate one, or more, authorized users who must complete the registration process to establish an eServices account. A confirmed account will have the ability to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an electronic check option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly, and are sent to clients who have an outstanding balance through a paperless electronic billing system. Audit and Local Township Services are charged monthly, while clients using the Uniform Accounting Network are charged quarterly. The Township will receive an email notification at the beginning of the month that a statement is available for review. Clients are to access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

REPORTING

We will issue a written report upon completing our audit of your financial statements. We will address our report to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report, or if necessary, or withdraw from the engagement.

Upon completing our audit, we will also issue a written report in accordance with *Township Auditing Standards* on internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

ACCESS TO OUR REPORTS AND WORKING PAPERS

AU-C 905—*Alert That Restricts the Use of the Auditor's Written Communication*, requires our reports to disclose the following:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Township Auditing Standards:

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Township Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

AU-C 905 requires us to include this restrictive language in our reports due to concerns that other readers may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was intended.

However, under Revised Code § 117.26, an audit report becomes a public record under Ohio Rev. Code § 149.43 when we file copies of the report with the public officers enumerated in the Revised Code. When we file the reports, our working papers become available to the public, upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. AU-C 905 does not affect public access to our reports or working papers.

Under generally accepted auditing standards, we must retain working papers for five years after the release date of our opinion.

ACKNOWLEDGEMENT AND AGREEMENT

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. If you have any questions, please call us at (216-575-1630).

Very truly yours,

Charles E. Harris Associates

Charles E. Harris & Associates, Inc.

Jamie Elmer
ACKNOWLEDGED AND AGREED TO BY

4-21-2025
DATE

Fiscal Officer
TITLE



Report on the Firm's System of Quality Control

To the Shareholders of Charles E. Harris & Associates, Inc. and the Peer Review Committee of the Ohio Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Charles E. Harris & Associates, Inc. (the firm) in effect for the year ended November 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

The firm has quality control policies and procedures relative to human resources designed to provide it with reasonable assurance that it has sufficient personnel with the competence, capabilities, and commitment to ethical principles necessary to perform engagements in accordance with professional standards and applicable legal and regulatory requirements and enable the firm to issue reports that are appropriate in the circumstances. During the peer review it was noted that although firm's accounting & audit staff received training relative to the risk assessment standards and the proper use of its third-party practice aids to document risk assessment, it was noted the firm did not consistently document the proper application of the risk assessment standards. Specifically, due to the firm's lack of understanding of the risk assessment standards, the firm did not assess significant risks at the account and assertion levels related to significant accounts, management override of controls and revenue recognition and by extension did not link the specific procedures meant to address them. Therefore, several audit engagements performed under

Government Auditing Standards including compliance with the Single Audit Act were deemed to be nonconforming. Similar findings were noted in the prior review.

Opinion

In our opinion, except for the deficiency previously described the system of quality control for the accounting and auditing practice of Charles E. Harris & Associates, Inc. in effect for the year ended November 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Charles E. Harris & Associates, Inc. has received a peer review rating of *pass with a deficiency*.

Miami, Florida
October 25, 2024

BCA Watson Rice LLP