

The Truro Township Trustees held a regular meeting August 4, 2016 at 6:00 pm at St. 161. Present were Trustees Pat Mahaffey, Mike Shirey, Barbara Strussion, Fiscal Officer Natalie Nicodemus, Administrator Jason Nicodemus, Chief Hein, Asst Chief Sharps, B.C. Weber, and Superintendent Stan Knoderer. B.C. Dorsey and B.C. Deaver were absent.

The Meeting was called to order with the pledge and roll call.

Guest

Lisa Schacht: running for State Representative came to introduce herself and hear some of Township concerns.

Regular Meeting

Barb Strussion moved to approve meeting minutes from July 7 regular meeting. Mike Shirey seconded. All voted yes (Pat Mahaffey absent last meeting).

Resolution 2016-13: Amending Resolution 2015-23 to adjust the annual budget by providing for an appropriation from the fire fund un-appropriated balance to pay for repairs-vehicles. Barb Strussion seconded. All voted yes.

Resolution 2016-14: Amending Township policy for cemetery management to update fee schedule.

Discussion: Jason explained that the changes are fee schedule updates that needed to be put into place immediately because of cremation garden interest. Pat has concerns about language for mausoleum, which have not been addressed to date.

Barb Strussion seconded. All voted yes.

Resolution 2016-15: Resolution to proceed to levy an additional tax exceeding ten-mil limitation. Barb Strussion seconded. All voted yes.

Fire Department

Chief Hein: Vehicle maintenance update: Additional funding is requested to get thru year-end. Numerous vehicles have been out-of-service for repairs; however, all are back in service currently.

Received a letter of resignation from a part time firefighter. Will be asking to hire a few more in the near future.

Department will have a vehicle extrication demo during the Tomato Festival on August 20 at 3 p.m.

B.C. Deaver: absent

B.C. Dorsey: absent

Lt. Posey Fire Prevention report: absent

Asst. Chief Sharps: Requisition for radio replacement: all radios must be transitioned from analog to digital. Radios will be purchased from Republican National Convention excess radios for \$900 rather than converting radios for \$1,200.

B.C. Weber: no report

Lt. Brooks: absent

Roads and Cemetery

Superintendent Stan Knoderer report: 2 interments July 23: Kevin Karn & John Carr Stanford

Niantic Corporation has agreed to remove Pokemon Go targets from cemetery.

OSU has sent notice of intent to purchase 6 more crypts for body donor program.

American Legion Post 798 has provided a new/larger American flag for cemetery and will be presenting a POW/MIA flag for beneath the new American flag.

Wreaths Across America will be placing wreaths on veteran's graves on December 17, 2016, by Eddie Rickenbacker Squadron of the Civil Air Patrol.

Brush cleaning and tree trimming along township roads has begun.

Past attempts at getting the property at 1140 Waggoner Rd condemned or demolished have failed. Asking if Trustees would be interested in doing a feasibility study in hopes of joining with Franklin County and the City of Reynoldsburg to split cost of demolition and clean up property.

Repair work on Jackson St will begin on the last week of the month, with milling and paving to follow in mid-September.

Franklin County Zoning issued violation notice to owner for failing to obtain a certificate of compliance to build a yard barn on their property. Property owner on Rodebaugh Rd complied with a violation notice by removing an inoperable vehicle and two commercial trailers from property.

Administration

Fiscal Officer's report: Approved June 2016 bank reconciliation.

Administrator Jason Nicodemus: Jason and Stan were trained on AED machines supplied for roads/cemetery department.

2017 budget worksheets have been distributed to departments for completion.

Will be attending seminar on Ohio Sunshine Law/Public Records on August 5.

Will be on vacation from August 12-19 and returns to office on August 22.

No Trustees reports.

New Business

Jason explained the recommendations of the management letter from the biannual audit. In discussion of the current Management Letter, we will address each finding below with recommended corrective measures to be taken:

- **Executive Session (Non-compliance Finding)** – The Township did not document the purpose for one of the eight executive sessions held during 2014. Failure to document executive session purpose could lead to unallowable executive sessions held by the Township.

Recommendation: The Township has taken the necessary steps to ensure that all executive sessions are disclosed properly, including the statement of which of the ORC section pertains to that specific executive session. Continual staff review of meeting minutes and training of Ohio Sunshine Laws will be conducted.

- **Financial Reporting (Recommendation)** – Lack of failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities. Reclassification of revenues and unassigned fund balance were noted for the General Fund. The reclassifications were immaterial to the overall financial statements.

Recommendation: Staff has been more diligent and cognizant of transactions and reporting than in years past. The errors were immaterial overall to the financials but corrective measures have been conducted in 2016. The reclassifications of General Fund revenue corrected the revenue from one General Fund revenue account to the proper General Fund revenue account. All similar revenue in 2016 has been receipted to proper line item revenue accounts. The reclassification of unassigned fund balance to assigned fund balance year end reporting was discussed with the Auditor's and, if necessary, future year-end reporting will reflect proper classification.

- **Disaster Recovery Plan (Recommendation)** – The Township does not have a Board adopted Disaster Recovery Plan which documents the actions necessary to restore business operations in the event of a disaster which temporarily or permanently disables data processing capabilities.

Recommendation: Township staff will be researching and creating a documented recovery plan for Board adoption. Anticipated completion and Board adoption to be in fourth quarter 2016.

- **Elected Officials' Compensation (Recommendation)** – The Board approved a resolution allowing elected officials' compensation to be allocated between various funds and certified allocations each pay period. The Township did not allocate payroll costs between the approved funds per pay period rather in funds with available allocation available.

Recommendation: Starting in 2017, staff will allocate payroll costs between the approved allocated funds by pay period as certified. There will be some additional procedural reporting steps internally to be completed to institute the change. As for 2016, with receiving the audit recommendation seven months into the year, corrective actions cannot be obtained with prior period reporting.

- Last discussion item from audit was a verbal-discussion item that the Township's accounting system did not reflect the most recent County Budget Commission budgetary information on estimated resources. The Township's system reflects the Township's estimates that are lower than the County's. Failure to update the estimated resources may result in decisions made using inaccurate information and could result in appropriating and expending more monies than the Township has available. The annual appropriation budget is established on the Township's estimate and not the County's. The Township utilizes a conservative approach with budgeting and budgets against Township's estimates while preserving fund balances. The Board instructed the Administrator to continue the conservative approach and maintain our estimates that are historically to actuals.

No post audit conference requested by board

Old Business

None

Pat Mahaffey moved to approve payroll of \$264,830.19 and bills of \$408,043.52 for July. Barb Strussion seconded. All voted yes.

Pat Mahaffey moved to authorize Fiscal Officer to pay the bills and payroll for August. Barb Strussion seconded. All voted yes.



Pay Mahaffey made motion to adjourn regular meeting at 6:58 p.m.

Next regular meeting will be Thursday, September 1, 2016 at 6:00pm at Station 161.

Trustee Mike Shirey

Trustee Pat Mahaffey

Trustee Barbara Strussion

Fiscal Officer Natalie Nicodemus