

The Board of Liberty Township Trustees met in a Special Session on November 5, 2013 at 2:00 p.m. at the township Administration Building with the following members present: Mr. Stan Nudell, Mr. Jason Rubin, and, Chairperson Mrs. Jodi K. Stoyak presiding.

13-86 Per the recommendation of the State Auditor: Motion made by Mr. Rubin to **amend** Resolution 13-80 to correct a typographical error under **Findings of the 2010-2011 Audit (A) \$85,304.00 to the Police District Fund. Amend the resolution to read (A) 85,771.00.** Also, since the 911 Fund has been eliminated, auditor recommends we change the wording under (D) \$22,444.00 from the 911 Fund to the Police Fund to read from the "General Fund:

Amended resolution 13-80 to read as follows:

RESOLUTION TO CURE STATE FISCAL AUDIT REPORT FINDINGS FOR THE AUDIT YEARS 2008, 2009, 2010 & 2011

WHEREAS, the State of Ohio Auditor's Audit Reports from the Audit years 2008, 2009, 2010 & 2011 cites finding against the township for improper fund transfers and adjustments; and

WHEREAS, the Board of Trustees desires to correct and cure all such findings to bring the township into full audit compliance; and

WHEREAS, the Township is now in possession of adequate funds in the Township General Fund to make the Appropriate Fund Transfers to correct and Cure the Audit Finds;

NOW THEREFORE BE IT RESOLVED, that the Fiscal Officer make the Following Fund Transfers and Adjustments that have not already been made to correct and cure all such findings to bring the township into full audit compliance for the years 2008, 2009, 2010 & 2011; as follows:

Carryover Findings from 2008-2009 Audit

Audit Finding 2009-01 - Using money from a fund for a purpose other than what the fund was established for:

Corrective Action Needed:

(1) - The General Fund owes the Fire Fund the sum of \$20,000.00

(2) - The Police Fund owes the Fire Fund the sum of \$205,000.00 (less the monies returned since the original audit findings) leaving a balance of \$15,000.00 owed from the Police Fund to the Fire Fund.

Audit Finding 2009-02 - All revenue derived from a specific source must be credited to a special fund for which the monies were received:

Corrective Action Needed:

(1) - The General Fund owes the Fire Fund \$100,000.00

(2) - The General Fund owes the Police Fund the sum of \$20,000.00

(3)- The General Fund still owes the Ambulance / EMS fund the sum of \$30,160.00

* - These findings are carried over into the findings of the 2010-2011 Audit

Findings of the 2010-2011 Audit

Audit Finding 2011-001 - violation of the rule that money paid into or received into a certain fund shall only be used for the purpose for which the fund was established; The township made multiple payments from funds for purposes other than what the fund was established for, i.e., repayment of loans from the wrong funds. Debt obligations not paid from the proper funds and proper expenditure codes.

Corrective Action Needed:

(1) - The General Fund must transfer the sum of \$201,804.00 in combination with the transfer of \$44,888.00 from the 911 Communications Fund as follows:

(A) \$85,771.00 to the Police District Fund;

(B) \$161,388.00 to the Fire District Fund;

Above mentioned transfer equals:

- (C) \$22,444.00 from the Fire Fund to the Police District Fund and
- (D) \$22,444.00 from the General Fund to the Police Fund

Audit Finding 2011-007 - Communication Fund Sharing - The Township did not follow the resolution they passed in the allocation formula for allocating the cost of the 911 communication center of Police Department - 75%, Fire Department - %10, and General Fund 15%.

Corrective Action Needed:

- (A) - The General Fund owes the Police District Fund the sum of \$5,335.00 (for 2010)
 - (B) - The General Fund owes the Fire District Fund the sum of \$3,000.00 (for 2011)
 - (C)- The Fire District Fund owes the Police District Fund the sum of \$3,570.00 (for 2010)
 - (D) - The Police District fund owes the Fire District fund the sum of \$15,000.00 (for 2011)
- Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-87 Per the recommendation of the State Auditor motion made by Mr. Nudell to amend Resolution # 13-54 to read:

Motion to borrow \$50,000.00 to pay balance of money owed for Fire Truck. Loan to be paid by the Fire Fund.

(Original Motion: 13-54 Motion made by Mr. Nudell to borrow \$50,000.00 to pay balance of money owed for Fire. Interest on fund and principle to be paid by Police Fund and credited to money owed to the Fire Department. Balance remaining would be \$25,000.00 owed to Fire Fund from Police Fund.).
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-88 Per the recommendation of the State Auditor, motion made by Mr. Rubin to approve final fund balance adjustment of \$75,000.00 from the Police Fund to the Fire Fund. This will conclude all monies owed by the Police Fund to the Fire Fund from the original audit finding of \$220,000.00.
Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-89 Motion made by Mr. Nudell to hire Joel Wharry, 2840 East Calla Road, Poland, Oh 44514 as a part time firefighter/medic, pending pre-employment drug testing at a rate of \$10.50 per hour – no benefits. His first working day will be his hire date.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

13-90 Motion made by Mr. Rubin to hire Michael Wright, 10339 Rapp Road, New Middletown, Oh 44442 as a part time firefighter/medic, pending pre-employment drug testing at a rate of \$10.50 per hour – no benefits. His first working day will be his hire date.
Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

13-91 No objections to liquor permit application ABN1 LLC DBA Fast Dash, 3235 Belmont Ave., Liberty Twp., 44505.
Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Rubin to adjourn into executive session at 2:15 p.m.
Mr. Rubin, Yes. Mr. Nudell Yes, Mrs. Stoyak, Yes. Seconded by Mr. Nudell. Motion carried.

Motion made by Mr. Nudell to adjourn from executive session at 3:30 p.m. and end regular session. No decisions were made.
Mr. Nudell, Yes. Mr. Rubin, Yes. Mrs. Stoyak, Yes. Seconded by Mr. Rubin. Motion carried.

JOHN E. FUSCO, FISCAL OFFICER

JODI K. STOYAK, CHAIRPERSON