



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Hale Township
Hardin County
P.O. Box 174
Mt. Victory, Ohio 43340

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Hale Township, Hardin County, (the Township) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

1. We noted the Township did not have a records retention schedule. **Ohio Rev. Code §149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The Township should then have available a copy of its records retention schedule in a location that is available to the public.
2. We noted the Township deposited monies in a credit Union. **Ohio Rev. Code § 135.03** states that banks and savings associations are eligible to be public depositories. Per **Ohio Rev. Code § 1101.01(B)**, credit unions are specifically excluded from the definition of banks. At December 31, 2023, the Township held \$255,005.69 in a Money Market Account and \$7.75 in Regular Shares at a Federal Credit Union, which is not an eligible depository according to Ohio Rev. Code Section 135.03. The Township should only deposit monies in eligible public depositories.

Current Status of Matter Reported in our Prior Engagement

The prior engagement also reported Observation #1.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



HALE TOWNSHIP

HARDIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/8/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov