



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Benton Township
Monroe County
42402 Trail Run Road
New Matamoras, Ohio 45767

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Benton Township, Monroe County (the Township), for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 or accounting issues to report.

Current Year Observations

1. We noted the Township incorrectly posted a gasoline tax receipt in the amount of \$12,328 in the USDA Equipment Debt Service Fund instead of the Gasoline Tax Fund. Ohio Rev. Code § 5705.10(D) states all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds. The Township has made this adjustment.
2. We noted debt proceeds and the related capital outlay for the purchase of a tractor in the amount of \$157,706 were not recorded in the Township's records. The bank paid the vendor directly for the purchase; therefore, the amounts did not flow through the Township's normal receipt and disbursement process. The Township should record receipts and related payments made on their behalf by a third party in the Township's ledgers to ensure all Township activity is recorded.
3. We noted the Township paid Ohio Public Employees Retirement System (OPERS) withholdings on February 12, 2025, and the due date was January 30, 2025. The Township should pay OPERS withholdings in a timely manner to avoid any late fees or penalties.

Current Year Observations (Continued)

4. We noted current Fiscal Officer Hensel was under compensated by \$3,896 and former Fiscal Officer Kinsey was under compensated by \$6,404 and there was no evidence the Fiscal Officers elected to receive less than the statutory compensation. Ohio Rev. Code § 507.09(B) states, in part, that any Township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under Division (A) of this section. Any Township fiscal officer electing to do this shall so notify the Board of Township Trustees in writing, and the board shall include this notice in the minutes of its next board meeting. The Fiscal Officer should contact the Board of Trustees concerning the underpayment in compensation for the current and former Fiscal Officers. The Board of Trustees should take formal action to allow the elected officials to receive their statutory compensation amount if so desired.
5. We noted Trustee Cisler, Trustee Hensel and Trustee Smith were under compensated by \$2,046 in 2024 and Trustee Cisler, Trustee Hensel and Trustee Busche were under compensated by \$2,010 in 2023. Ohio Rev. Code § 505.24(A)(4) indicates in calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows: In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days. Ohio Rev. Code § 505.24(B) states in calendar year 2019 and in each calendar year thereafter through calendar year 2025, the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent. The Fiscal Officer should contact the Board of Trustees concerning the underpayment in compensation for the Township Trustees. The Board of Trustees should take formal action to allow the elected officials to receive their statutory compensation amount if so desired.
6. We noted one Trustee did not complete the required public records training for his term ended December 31, 2023. Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B) state, in part, to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Township officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office. Our prior audit also reported this deficiency.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 21, 2025

OHIO AUDITOR OF STATE KEITH FABER



BENTON TOWNSHIP

MONROE 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 9/4/2025

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