



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Dudley Township
Hardin County
15334 Township Road 199
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Dudley Township, Hardin 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 issue to report.

Current Year Observations

1. We noted that 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 lack of a records retention schedule could result in the Township maintaining unnecessary records or the premature disposal of records. The Township should adopt a records retention schedule and post it in a location that is available to the public.
2. We noted that the Township's Fiscal Officer did not obtain the required training for her term ending in 2024. **Ohio Rev. Code § 507.12** requires a Township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. In addition to being in violation of the Ohio Revised Code, by not attending required annual training, the Fiscal Officer may not be current on accounting/financial reporting and compliance requirements applicable to the Township. The Township should ensure that all required trainings are obtained for each term in office.

Status of Matters Reported in our Prior Engagement

In addition to the first matter noted above, our prior engagement also reported noncompliance with Ohio Rev. Code § 149.43(B)(2). This matter was corrected during the current engagement period.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 30, 2025

OHIO AUDITOR OF STATE KEITH FABER



DUDLEY 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 10/14/2025

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