



OHIO AUDITOR OF STATE  
**KEITH FABER**







65 East State Street  
Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Green Township  
Clinton County  
PO Box 309  
New Vienna, Ohio 45159

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Green Township, Clinton County, (the Township) for the year(s) 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 no significant compliance or accounting issues to report.

### Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2022 and 2021 included the following matters in the Schedule of Findings and Management Letter:

1. During 2022 and 2021, receipts and disbursements were not always posted or classified correctly. This has been corrected in the current audit period.
2. The Township filed the 2022 Annual Financial Reports with the Auditor of State's office on July 14, 2023, which was not within the designated 60 days of the fiscal year end. This has been corrected in the current audit period.
3. The Township Trustees have not received the required training. The Fiscal Officer received the required training but was not approved as the designee for the Trustees. This has been corrected in the current audit period.
4. The Fiscal Officer prepared and signed payroll certifications, however the percentage of pay from each fund did not match the signed certifications. An adjustment was needed to match the amounts certified to the amounts in UAN. This has been corrected in the current audit period.
5. The Township did not have a control procedure in place to ensure that estimated receipts, as authorized by the Board of Trustees and approved by the County Budget Commission, were

reconciled to the estimated receipts posted to the accounting system. This has been corrected in the current audit period.

6. There were aspects of the notes to the financial statements that were corrected from the Hinkle filing to agree to the financial statements in the audit report and to include all necessary note disclosures. While this is not a procedure in our current basic audit, it does appear the current reports filed would require corrections to the footnotes. The Township should utilize and review the templates for the footnotes that are located on the Auditor of State website.

KEITH FABER  
Ohio Auditor of State

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

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

July 17, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**GREEN TOWNSHIP**

**CLINTON 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 7/31/2025**

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](http://www.ohioauditor.gov)