



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Jackson Township
Noble County
17178 Crooked Tree Road
Dexter City, Ohio 45727

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Jackson Township, Noble 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 one Trustee and the Fiscal Officer did not complete the required public records training for their terms ended December 31, 2023, and March 31, 2024, respectively. 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 basic audit also reported this deficiency.

Current Year Observations (Continued)

2. We noted the Fiscal Officer achieved 15 hours of the 24 hours required for his term ended March 31, 2024. Ohio Rev. Code § 507.12(B) states a newly elected or appointed township fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A township fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division. Further, Ohio Rev. Code § 507.12(C)(1) indicates, that in addition to the six hours of initial education required under division (B) of this section, a newly elected township fiscal officer shall complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office. The Fiscal Officer should ensure the required training hours have been taken as required by the Ohio Rev. Code.
3. We noted the Township made principal payments on a promissory note entered into in 2022 in the amounts of \$17,345 and \$18,025, during 2024 and 2023, respectively. This type of debt is not authorized in Ohio Rev. Code Chapter 133. Ohio Rev. Code Chapter 133 authorizes certain methods by which subdivisions may incur debt. Ohio Rev. Code § 133.22, a subdivision may issue anticipatory securities if it meets the requirements outlined in the statute. Ohio Rev. Code § 133.10 permits a subdivision to issue anticipation securities in anticipation of current property tax revenues or in anticipation of current revenues in and for any fiscal year from any source or combination of sources, including distributions of any federal or state monies, other than the proceeds of property taxes levied by the subdivision. Ohio Rev. Code § 133.15, a subdivision is authorized to issue securities for the purpose of paying all or any portion of the costs of any permanent improvement that the subdivision is authorized, alone or in cooperation with other persons, to acquire, improve, or construct. Ohio Rev. Code § 133.18, the taxing authority of a subdivision, may by legislation submit to the electors of the subdivision the question of issuing any general obligation bonds, for one purpose, that the subdivision has power or authority to issue. The Township should consult with legal counsel before incurring debt to determine if the debt is authorized by statute. Our prior basic audit also reported this deficiency.



Keith Faber
Auditor of State
Columbus, Ohio

April 10, 2025

OHIO AUDITOR OF STATE KEITH FABER



JACKSON TOWNSHIP

NOBLE 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 4/22/2025

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