



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Perry Township
Tuscarawas County
16115 State Route 258
Tippecanoe, Ohio 44699

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Perry Township, Tuscarawas County, Ohio, (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. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. If a requester makes an ambiguous or overly broad request or has difficulty in making a request for copies or inspection of public records under this section such that the public office or the person responsible for the requested public record cannot reasonably identify what public records are being requested, the public office or the person responsible for the requested public record may deny the request but shall provide the requester with an opportunity to revise the request by informing the requester of the manner in which records are maintained by the public office and accessed in the ordinary course of the public office's or person's duties.

The Township follows the records retention schedule published by the Ohio Historical Society, however, has not approved a formal records retention policy.

The Township should establish a formal records retention policy and ensure it is readily available to the public.

2. **Ohio Rev. Code § 505.11** states that the board of township trustees may lease township real property to any person upon terms agreed upon by the board and the lessee. Any consideration received from the lease shall be payable to the township fiscal office, who shall give a receipt for the amount received and deposit it in the township general fund.

During 2024, the Township improperly captured a mineral lease receipt in the amount of \$909 in the Gasoline Tax Fund instead of the General Fund.

Inaccurate reporting of revenue could lead to mineral lease receipts being utilized for unallowable disbursements.

Adjustments were agreed to by management and posted to the Township's accounting system accordingly to correct the fund balances.

The Township should implement procedures to ensure that mineral lease monies are properly recorded.

3. **Ohio Rev. Code § 5705.10(D)** provides in part that 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.

During 2023, the Township paid for a chip and seal project with Gasoline Fund monies. A portion of the project included a section of one road within Washington Township. The Township received a reimbursement of \$826 from Washington Township for this activity and improperly recorded the reimbursement within the General Fund instead of the Gasoline Tax Fund.

Inaccurate reporting of revenue could lead to Gasoline Tax monies being utilized for unallowable disbursements.

This adjustment was agreed to by management and posted to the Township's accounting system accordingly.

The Township should implement procedures to ensure that restricted receipts are properly recorded.

Current Status of Matters Reported in our Prior Engagement

4. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

Two out of two elected officials with terms ending in 2024 or 2023, did not, during their term in office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement (Continued)

5. **Ohio Rev. Code § 507.12** provides that to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of township fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio township association also may conduct such initial education programs and continuing education courses if approved by the auditor of state. The auditor of state, in conjunction with the Ohio township association, shall determine the manner and content of the initial education programs and continuing education courses.

Ohio Rev. Code § 507.12 (B) states that 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. Ohio Rev. Code § 507.12 (C)(1) states 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, whose first term ended March 31, 2024, should have completed a total of twenty-four hours of training, which includes six hours of initial education training. Review of the Auditor of State (AOS) online database shows that the Fiscal Officer did not complete any education training during this term.

The Fiscal Officer should ensure that the required number of education hours is being obtained and self-report those continuing education hours on the Fiscal Integrity Act portal at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

KEITH FABER
Ohio Auditor of State



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

July 28, 2025

OHIO AUDITOR OF STATE KEITH FABER



PERRY TOWNSHIP

TUSCARAWAS 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 8/19/2025

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This report is a matter of public record and is available online at
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