



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Stock Township
Noble County
46524 Doshie Road
Sarahsville, Ohio 43779

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Stock 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 attend public records training for their term ended December 31, 2023, and March 31, 2024. 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 Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. The elected officials or their designees should attend public records training during their term of office. Our prior audit also reported this deficiency.
2. We noted the Township did not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Township should adopt a formal records retention schedule and the records commission should send it to the Ohio History Connection for review. Our prior audit also reported this deficiency.

Current Year Observations (Continued)

3. We noted the Township has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. Our prior audit also reported this deficiency.
4. We noted the Fiscal Officer did not obtain the required ethics training for her term ended March 31, 2024. Ohio Rev. Code § 507.12(C)(4) states at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section. The Fiscal Officer should attend at least two hours of ethics training as required by the aforementioned Ohio Revised Code.
5. We noted deposits of local government, motor vehicle registration and gasoline excise tax were not made timely during 2023 or 2024. Further, we noted the November and December 2023 local government, motor vehicle registration and gasoline excise tax receipts were not deposited until January 2024. Ohio Rev. Code § 9.38 provides in part, all public monies received shall be deposited with the treasurer of the public office or designated depository on the business day next following the day of receipt, if the total amount of such monies received exceeds \$1,000. If the total amount of public moneys so received does not exceed \$1,000, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public monies until they are deposited. The Township should draft, approve, and implement policies and procedures to help ensure timely depositing of public monies. Our prior audit also reported this deficiency.
6. We noted permissive license plate tax receipts in the total amount of \$871 and \$754, in 2024 and 2023, respectively were posted to the Gasoline Tax Fund instead of the Permissive Motor Vehicle License Tax Fund. 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. The Gasoline Tax Fund should be decreased by \$1,625, and the Permissive Motor Vehicle License Tax Fund should be increased by \$1,625. The Township made this adjustment.
7. We noted the Township paid an annual contract amount of \$852 to Noble EMS & HS from the Permissive Motor Vehicle License Tax Fund when it should have been paid from the General Fund. Ohio Rev. Code § 5705.10(I) states money paid into any fund shall be used only for the purposes for which such fund is established. 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.
8. We noted debt proceeds and the related capital outlay for the purchase of a truck with a dump bed in the amount of \$75,198 were not recorded in the Township's accounting system in 2024. The Township should record receipts and related payments made on their behalf by a third party in the receipts and payments ledgers to ensure all Township activity is recorded.

Current Year Observations (Continued)

9. We noted \$6,296 in principal and \$2,768 in interest was posted to General Government in the General Fund, instead of Principal Retirement and Interest and Fiscal Charges, respectively. The Township should post debt service principal and interest payments to the accounting system according to the amortization schedule.
10. We noted the Township had 4 stale dated checks included on the December 31, 2024, and May 31, 2024, bank reconciliation in the amount of \$2,050. Outstanding checks not cleared at the bank during a reasonable time should be investigated and removed from the outstanding checklist. The practice of carrying long outstanding reconciling items on the books could lead to difficulties in the reconciliation of the Township's cash balance. The Township should investigate any long outstanding checks and remove them from the outstanding checklist and place them in an Unclaimed Monies Fund after a pre-determined amount of time has passed and the check has not cleared the bank. After the check is placed in an Unclaimed Monies Fund, if the check is not cashed after five years, the money would revert to the General Fund of the Township.

KEITH FABER
Ohio Auditor of State



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

September 9, 2025

OHIO AUDITOR OF STATE KEITH FABER



STOCK 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 9/23/2025

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