



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Elk Township
Noble County
40814 Crum Ridge Road
Caldwell, Ohio 43724

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Elk 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.
2. We noted the Fiscal Officer did not obtain the required training for her term ended March 31, 2024. Ohio Rev. Code § 733.81(D) (2) states a 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. Ohio Rev. Code § 733.81(D)(4) states that at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section. The Fiscal Officer should attend the training as required by the aforementioned Ohio Revised Code.

Current Year Observations (Continued)

3. We noted in 2023, \$588 for debt service interest payments was posted to Principal instead of Interest in accordance with the amortization schedule. The Township should use the correct account codes in the Uniform Accounting Network (UAN) to record principal and interest payments to reflect the proper posting according to the amortization schedule.
4. We noted debt proceeds and the related capital outlay for the purchase of a tractor in the amount of \$29,300 were not recorded in the Township's records. The bank paid the vendor directly for the purchase; therefore, the amounts did not flow through the Township's normal receipt and disbursement process. The Township should record receipts and related payments made on their behalf by a third party in the Township's ledgers to ensure all Township activity is recorded.



Keith Faber
Auditor of State
Columbus, Ohio

June 11, 2025

OHIO AUDITOR OF STATE KEITH FABER



ELK 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 6/24/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov