



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE

## KEITH FABER



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### BASIC AUDIT REPORT

Washington Township  
Guernsey County  
17033 Hickory Hollow Road  
Kimbolton, Ohio 43749

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Washington Township, Guernsey 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 Townships' 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 the Fiscal Officer, and one Trustee did not complete the required public records training for their terms ended March 31, 2024, and December 31, 2023, 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 audit also reported this deficiency.
2. We noted the Township had a stale dated check included on the December 31, 2024, and July 30, 2025, bank reconciliation in the amount of \$97.70. 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 Fiscal Officer should follow up on outstanding checks.

**Current Year Observations (Continued)**

3. We noted the Fiscal Officer obtained nine of the twenty-four hours required for continuing education for her term ended March 31, 2024. Ohio Rev. Code § 507.12 (C)(1) states 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 attend the training as required by the aforementioned Ohio Revised Code.
4. We noted two 5% township road receipts totaling \$1,289 posted to the Road and Bridge Fund instead of the Motor Vehicle License Tax Fund. Additionally, we noted seven permissive tax receipts totaling \$423 posted to the Motor Vehicle License Tax Fund instead of the Permissive Motor Vehicle License Tax Fund. Ohio Rev. Code § 5705.10(D) states 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 Road and Bridge Fund should be decreased by \$1,289, the Motor Vehicle License Tax Fund should be increased by \$866 and the Permissive Motor Vehicle License Tax Fund should be increased by \$423. The Township has made these adjustments.
5. We noted the Township did not properly state the purpose for entering into the only executive session held during the audit period. Ohio Rev. Code § 121.22(G) provides that except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of certain, enumerated matters (see Ohio Rev. Code § 121.22(G)(1)-(8)). If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held. The Township should document in the minutes the purpose of the executive sessions held. Our prior audit also reported this deficiency.

KEITH FABER  
Ohio Auditor of State



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

September 3, 2025

# OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON TOWNSHIP

GUERNSEY 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 9/16/2025

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)