



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Beaver Township
Pike County
1145 Carrs Run Road
Waverly, Ohio 45690

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Beaver Township, Pike 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. **Ohio Rev. Code § 507.12** outlines the education requirements for individuals elected or appointed to the office of township fiscal officer.
 - Newly elected or appointed township fiscal officers must complete at least six hours of initial education programs before commencing or during their first year of office.
 - They are also required to complete at least eighteen continuing education hours during their first term.
 - For subsequent terms, they must complete twelve hours of continuing education courses each term.
 - At least two hours of ethics instruction shall be included in the continuing education hours.

The Fiscal Officer did not complete the required twelve hours of continuing education courses during her term that ended March 31, 2024.

2. **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. No elected officials attended the required training.
3. **Ohio Rev. Code § 149.43(B)(2)**, states that the entity shall have available a copy of its current records retention schedule at a location readily available to the public. The Township did not have a Records Retention Schedule.

4. **Ohio Rev. Code § 149.43(E)(2)** states that a public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The Township did not have a poster or display the Public Records Policy in a conspicuous place.
5. **Ohio Rev. Code 117.38** requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the HINKLE system. The due date for the 2023 financial report was February 29, 2024. The Township filed the financial report on July 7, 2024. The Township should take measures to completely file their financial information by the due date.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matter reported in item 1 above, the prior agreed upon procedures report for the years ended December 31, 2022 and 2021 included the 2022 Hinkle filing was \$482,479 less than the Cash Journal due to the Township excluding beginning balances from the Financial Report. This matter appeared to be corrected.
2. Included in the prior year agreed upon procedures report was an exception for the debt payment being made one day late. This matter appeared to be corrected.
3. Included in prior year agreed upon procedures report was an exception for two instances where the Township employee did not have an actual timesheet. This matter appeared to be corrected.
4. Also included in the prior year agreed upon procedures report, there was an exception regarding not properly certifying purchases or issuing Then and Now Certificates. There were ten instances in 2022 and 8 instances in 2021 noted in the prior year report. This matter appeared to be corrected.

KEITH FABER
Ohio Auditor of State



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

July 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



BEAVER TOWNSHIP

PIKE 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 8/5/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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