



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Clay Township  
Highland County  
1500 Gath South Rd  
Sardina, Ohio 45171

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Clay Township, Highland 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 and 733.81** states a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term. The prior Fiscal Officer obtained 2 of the required 12 hours of training.

2. **Ohio Rev. Code § 149.43(E)(2)** provides that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian/manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. Due to deficiencies in public record request procedures and monitoring, the Township did not have written acknowledgement that the policy was distributed to the public records custodian/manager.

The public records custodian/manager must acknowledge receipt of the copy of the public records policy. In addition, the Township should retain the written acknowledgement that the Public Records Policy was provided to the records custodian/manager.

3. **Ohio Rev. Code § 149.43(E)(2)** provides that the 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.


Due to deficiencies in public record request procedures and monitoring, the Township did not conspicuously display a poster that describes its public record policy within its office. This could result in records requests not being fulfilled in accordance with Ohio law.

The Township should display a poster describing their public records policy conspicuously within its office.

#### **Current Status of Matters Reported in our Prior Engagement**

4. Our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an exception regarding other adjusting factors of \$4,563 on the December 31, 2021 bank reconciliation. The current engagement reconciliations showed no other adjusting factors.
5. Our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an exception regarding underpayment of elected officials. Officials were paid the correct rates in accordance with the compensation chart for the years ended December 31, 2024 and 2023.
6. Our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an exception regarding no written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). This issue was not corrected and is noted in current year observation 2 above.
7. Our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an exception regarding elected officials not attending a certified three-hour Public Records Training for each term of office in accordance with Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B). This exception was not noted in our current engagement's review.
8. Our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021 included an exception regarding timely filing of annual reports in the HINKLE system. Financial information for the years ending December 31, 2024 and 2023 were filed within the allotted timeframe.

KEITH FABER  
Ohio Auditor of State



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

July 7, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**CLAY TOWNSHIP**

**HIGHLAND 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 7/17/2025**

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