



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Clinton Township
Vinton County
PO Box 44
Hamden, Ohio 45634

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Clinton Township, Vinton 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. The Township did not maintain underlying documentation and support for a reimbursement to a Township official in the amount of \$175. Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and cause expenditures to be made that are not for a proper public purpose. The Township should maintain all invoices for all financial transactions and records be maintained in an orderly manner to support all transactions.
2. 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 "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's term ended March 31, 2024, however, she had not completed the required Fiscal Integrity Act training. Failure to do so may result in inadequate training for the Township's accounting transactions.

The Fiscal Officer should obtain the required training and complete the Fiscal Integrity Act portal.

Current Year Observations (Continued)

3. 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.

Fifty percent of the Township's elected officials with terms ending in 2023 and 2024, did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matters reported above, the prior audit for the years ended December 31, 2022 and 2021 included a material weakness over financial reporting for the mis-posting of receipts. Adjustments were made to fairly present the annual financial statements. We noted no such instances for the years ended December 31, 2024 and 2023.
2. Our prior audit for the years ended December 31, 2022 and 2021 included a noncompliance for Healthcare reimbursements being paid from the General and Gas Tax Funds which did not agree to the payroll certifications on file. This resulted in the Gas Tax fund being incorrectly charged \$1,504 in 2022 and the General Fund being incorrectly charged \$2,152 in 2021. We noted no such instances for the years ended December 31, 2024 and 2023.

KEITH FABER
Ohio Auditor of State



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

July 1, 2025

OHIO AUDITOR OF STATE KEITH FABER



CLINTON TOWNSHIP

VINTON 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 7/15/2025

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