



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Madison Township
Perry County
13833 Mt Perry Rd Ne
Mount Perry, Ohio 43760

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Madison Township, Perry County, Ohio (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(C)(2)** requires a Township 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. The Township Fiscal Officer's term ended in fiscal year 2024 and there was no evidence he obtained the required training. Failure to obtain the required training could result in the Fiscal Officer not having adequate training to perform the duties of elected official.
2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public records policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. The Township did not display the public records policy in all public locations. Failure to publicly post the public records policy could result in the Township failing to fulfill records requests as required by the Ohio Rev. Code.
3. **Ohio Rev. Code § 2921.42(A)(1)** states that no public official shall knowingly authorize or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

Ohio Rev. Code § 2921.42(H) provides that any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.

Current Year Observations (Continued)

3. Ohio Rev. Code § 2921.42(A)(1) (Continued)

1980 Ohio Ethics Commission Op. No. 80-001, has defined a family member as including, but not limited to: (a) grandparents; (b) parents; (c) spouse; (d) children, whether dependent or not; (e) grandchildren; (f) brothers and sisters; and (g) any person related by blood or marriage and residing in the same household.

Ohio Rev. Code 102.03(D) provides that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

The Township employed Courtney Bailey, brother of Trustee Shawn Bailey during the audit period. The employee was paid \$1,132 and \$554 during fiscal years 2024 and 2023, respectively. Trustee Bailey did not abstain from approving payment on these disbursements.

The Township should develop a formal policy regarding related party transactions to govern transactions in which members of the Board or the Township may have a personal interest. This policy may include Board members abstaining from voting and approving payment on related party items. Additionally, Board members should refrain from voting on anything that is family related.

This matter will be referred to the Ohio Ethics Commission.

4. Ohio Rev. Code § 5549.21 permits the board of township trustees to purchase or lease such machinery and tools as are necessary for use in constructing, reconstructing, maintaining, and repairing roads and culverts within the township. Except as otherwise provided in sections 505.08, 505.101, and 5513.01 of the Revised Code, all purchases of materials, machinery, and tools shall, if the amount involved exceeds the amount specified in section 9.17 of the Revised Code, be made from the lowest responsible bidder after advertisement, as provided in section 5575.01 of the Revised Code.

The Township purchased a truck from Ricart Automotive during fiscal year 2023 for \$101,800, which exceeded the bidding threshold of \$50,000 in accordance with Ohio Rev. Code § 9.17. The Township did not meet the provisions providing exemption to the bidding requirements and failed to formally solicit bids for the purchase of the truck.



Keith Faber
Auditor of State
Columbus, Ohio

April 14, 2025

OHIO AUDITOR OF STATE KEITH FABER



MADISON TOWNSHIP

PERRY 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 5/8/2025

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This report is a matter of public record and is available online at
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