



OHIO AUDITOR OF STATE
KEITH FABER





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

BASIC AUDIT REPORT

Monroe Township
Muskingum County
10025 Matchett Road
Norwich, Ohio 43767

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Monroe Township, Muskingum 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 §§ 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. One of the Township's elected officials with term ending in 2024, did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required, 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. This matter was report in the prior basic audit report.
2. **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)

2. 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.

During 2024, the Township made three payments totaling \$5,606 to Richard Adair, who is a family member of Trustee Robert Adair. The Trustee 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. A similar matter was reported in the prior basic audit report.

This matter will be referred to the Ohio Ethics Commission.



Keith Faber
Auditor of State
Columbus, Ohio

April 2, 2025

OHIO AUDITOR OF STATE KEITH FABER



MONROE TOWNSHIP

MUSKINGUM 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 4/17/2025

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
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