



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Perry Township
Fayette County
8572 Miami Trace Road SW
Washington Court House, Ohio 43160

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Perry Township, Fayette County, (the Township) for the years ended December 31, 2024 and December 31, 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 December 31, 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. A township is permitted to reimburse any township officer or employee for each out-of-pocket premium for dependent health care coverage that the officer or employee incurs. Reimbursement benefits should follow the salary allocation or be paid from the General Fund. The Township reimbursement did not always follow the salary allocation during 2023 and 2024.
2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Township Fiscal Officer term ended March 31, 2024, and did not obtain the required training hours during her term.
3. Due to deficiencies in the Township's internal controls over financial reporting, the following errors were noted:
 - The Township improperly posted first and second half manufactured home settlement receipts, resulting in an overstatement of \$126 in the General Fund and an understatement in the Road and Bridge Fund by \$48 and the Fire Fund by \$78, during 2024.
 - The Township improperly posted first and second half manufactured home auditor fees, resulting in an overstatement of \$24 in the General Fund and an understatement in the Road and Bridge Fund and Fire fund by \$12 and \$12, respectively, during 2024.

The Township did not have procedures in place for effective monitoring of the Township's financial activity, and the accuracy of accounting and financial reporting. The Township did not correct the financial statements.

4. **Ohio Rev. Code, Section 5705.38(A)** requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1.

The Township did not file appropriations for 2024 or 2023 with the county auditor and Budget Commission. This resulted in expenditures exceeding Appropriations, due to not submitting appropriations. The Township should have filed the appropriate budgetary documentation with the County Auditor and Budget Commission as required by Ohio Law.

5. The Village did not have a records retention schedule during the engagement period and did not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

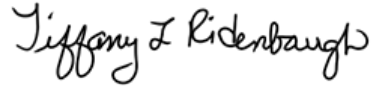
Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in the current year observations above, our prior audit for the years ended December 31, 2022 and 2021 included the following exceptions in the Agreed Upon Procedure Report:

1. The Township did not have a public records retention policy as required by Ohio Rev. Code § 149.43(B)(2). See current year observation #5 above.
2. The Township did not have evidence the Public Records Policy was given to the custodian/manager as required by Ohio Rev. Code 149.43(E)(2). This has been corrected in the current audit period.
3. The Township did not have a public records policy poster displayed in all branches of the Township. This has been corrected in the current audit period.
4. The Township Fiscal Officer did not attend Public Records Training as required by Ohio Rev. Code 109.43(B) and 149.43(E)(1). This has been corrected in the current audit period.
5. The Township had nine instance where the certification date was after the vendor invoice date, and there was also no evidence that a Then and Now Certificate was issued as required by Ohio Rev. Code § 5705.41(D)(1). This issue listed was not tested in our current basic audit engagement.
6. The Fiscal Officer and one Trustee were underpaid during the prior engagement. This has been corrected in the current audit period.
7. The Township incorrectly recorded principal and interest payments as public works expenditures. This has been corrected in the current audit period.
8. The Township Fiscal Officer did not attend training during her term beginning April 1, 2020, as required by Ohio Rev. Code §§ 507.12 and 733.81. See current year observation #2.

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A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive style with a large, stylized 'T' and 'R'.

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

July 16, 2025

OHIO AUDITOR OF STATE KEITH FABER



PERRY TOWNSHIP

FAYETTE 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 7/29/2025

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