



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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800-282-0370

BASIC AUDIT REPORT

Perry Township
Shelby County
6153 Jackson Road
Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Perry Township, Shelby 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.

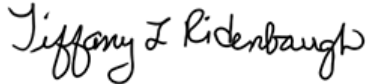
Current Year Observations

1. The Township could not provide evidence of the public records policy being provided to the Township's records custodian. **Ohio Rev. Code § 149.43(E)(2)** states, in part, 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 or records 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." Failure by the Township to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Township's public records policy. The Township's records custodian should sign the public records policy to acknowledge receipt of the policy.
2. One Township official whose term ended December 31, 2023 did not, during their term of office, attend the required Certified Public Records Training or have an appropriate designee attend a training. **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 Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. The elected officials, or their designee, 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

The prior agreed-upon procedures report for the years ended December 31, 2022 and 2021 identified noncompliance with **Ohio Rev. Code § 149.43(E)(2)** as the Township's poster describing their Public Records Policy was not displayed conspicuously in all branches of the Township as required. This matter has been corrected for the years ended December 31, 2024 and 2023.

KEITH FABER
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A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

August 18, 2025

OHIO AUDITOR OF STATE KEITH FABER



PERRY TOWNSHIP

SHELBY 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 8/28/2025

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
www.ohioauditor.gov