



OHIO AUDITOR OF STATE
KEITH FABER



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

BASIC AUDIT REPORT

Scott Township
Marion County
5246 Columbus-Sandusky Rd N
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Scott Township, Marion 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. We noted the Township improperly posted the 1st Half 2024 property tax settlement (\$26,312.23) to the Gasoline Tax Fund rather than the General Fund. In addition, the Township improperly posted an excess township mileage intergovernmental receipt (\$195.87) to the Gasoline Tax Fund rather than the Motor Vehicle License Tax Fund. **Ohio Rev. Code §5705.10(D)** provides, in part, that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. On October 6, 2025, the Township posted entries to the accounting ledgers to correct these errors. The Township should implement controls to help ensure all transactions are reviewed and posted to the proper funds.
2. We noted one elected official of the Township did not attend a Public Records Training for their term ending March 31, 2024. **Ohio Rev. Code §§ 109.43(B)** and **149.43(E)** require that all elected officials (or their appropriate designees) successfully attend a certified three-hour Public Records Training during each term of office. The Township should ensure all elected officials (or their designees) attend Public Records Training during each of their respective terms. Our prior audit also reported this compliance issue.

Current Year Observations (Continued)

3. We noted the Fiscal Officer did not complete the required Fiscal Integrity Act training for the term ending March 31, 2024. **Ohio Rev. Code § 507.12(C)(2)** provides that 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 should implement procedures to verify required training is completed each term.
4. We noted the Township did not have an established and adopted/approved records retention schedule as of December 31, 2024. **Ohio Rev. Code §149.43(B)(2)** provides that a public office shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Township should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the Township should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule. Our prior audit also reported this compliance issue.

KEITH FABER
Ohio Auditor of State



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

October 21, 2025

OHIO AUDITOR OF STATE KEITH FABER



SCOTT TOWNSHIP

MARION 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 11/6/2025

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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