



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Seneca Township  
Monroe County  
29612 State Route 78  
Lewisville, Ohio 43754

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Seneca Township, Monroe 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 Fiscal Officer did not obtain the required training for her term ended March 31, 2024. Ohio Rev. Code § 733.81(D) (2) states a 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. Ohio Rev. Code § 733.81(D)(4) states that at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section. The Fiscal Officer should attend the training as required by the aforementioned Ohio Revised Code.
2. We noted one Trustee, and the Fiscal Officer did not complete the required public records training for their terms ended December 31, 2023 and March 31, 2024, respectively. Ohio Rev. Code § 149.43(E)(1) and 109.43(B) state, in part, to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Township officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.

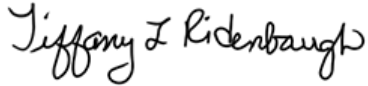
**Current Year Observations (Continued)**

3. We noted the Township did not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Township should adopt a formal records retention schedule and send it to the Ohio history connection for review.
4. We noted the Township did not display the public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Township should display its public records policy.
5. We noted the Township incorrectly posted a gasoline tax receipt in the amount of \$12,328 in the General Fund instead of the Gasoline Tax Fund. Ohio Rev. Code § 5705.10(D) states 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. The Township should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds. The Township has made this adjustment.
6. We noted \$16,887 in gas lease royalty monies were posted to the Gasoline Tax Fund instead of the General Fund. Ohio Rev. Code § 505.11(B) states when, in its opinion, the township would be benefited, the board of township trustees may execute and deliver contracts or leases to mine iron ore, stone, coal, petroleum, gas, salt, and other minerals upon lands owned by the township, to any person complying with the terms prescribed by the board as to consideration, rights of way, and occupancy of ground for necessary purposes. The consideration for the contracts and leases shall be rental or royalty as is prescribed by the board, and shall be payable, as prescribed in the contract or lease, at least once a year to the township fiscal officer, who shall give a receipt for the amount and deposit it in the township general fund. The Township should post gas leases royalties to the General Fund as the Ohio Rev. Code prescribes. The Township has made this adjustment.
7. We noted numerous stale dated checks included on the December 31, 2024, bank reconciliation, in the total amount of \$3,614. Outstanding checks not cleared at the bank during a reasonable time should be investigated and removed from the outstanding checklist. Although these checks are immaterial, the practice of carrying long outstanding reconciling items on the books could lead to difficulties in the reconciliation of the Township's cash balance. The Township should investigate any long outstanding checks and remove them from the outstanding checklist and place them in an Unclaimed Monies Fund after a pre-determined amount of time has passed and the check has not cleared the bank. After the check is placed in an Unclaimed Monies Fund, if the check is not cashed after five years, the money would revert to the General Fund of the Township.

**Current Year Observations (Continued)**

8. We noted the Township did not file the 2023 cash basis annual report until March 7, 2024. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days after the close of the fiscal year. The Township should make a complete filing within 60 days of the fiscal year-end.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

June 26, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**SENECA TOWNSHIP**

**MONROE 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 7/10/2025**

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](http://www.ohioauditor.gov)