



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Ridge Township  
Wyandot County  
16527 Township Highway 24  
Carey, Ohio 43316-9576

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Ridge Township, Wyandot County, Ohio (the Township) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2020 and 2019.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 issue to report.

## Current Year Observations

1. We noted Ohio income taxes withheld from the Fiscal Officer's and Trustees' wages throughout the audit period were not remitted to the State by the Township.

**Ohio Rev. Code § 5747.06** provides in part, every employer maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period an income tax unless the cash remuneration paid for the employee service is three hundred dollars or less. **Ohio Rev. Code § 5747.07** requires every employer required to deduct and withhold any amount under **Ohio Rev. Code § 5747.06** to file a return and pay the amount required by law.

The Township should remit all taxes already withheld and begin remitting the required taxes monthly as required by Ohio law.

This matter will be referred to the Ohio Department of Taxation for whatever action they deem necessary

2. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements, maintain proof of completion of the training, and enter his hours into the Fiscal Integrity Act portal.

3. We noted none of the elected officials, or their appropriate designee, attended three hours of public records training for each term of office as required by **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)**. The training received must be certified by the Ohio Attorney General. Proof of completion of training may 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 appropriate designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

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 appropriate designee(s), shall, during their term of office, attend public records training and maintain proof of completion of the training.

4. We noted the Township does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43 (B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

### **Current Status of Matter Reported in our Prior Engagement**

The prior audit for the years ended December 31, 2018 and 2017 included noncompliance with **26 U.S.C Section 3402** due to the Township not submitting Form 941 quarterly reports as required by the IRS for any of the four quarters of 2018 and 2017. This issue has not been corrected, and the Fiscal Officer failed to submit the Form 941 quarterly reports as required by the IRS for any of the four quarters in 2020 and 2019. This resulted in the Township owing the IRS approximately \$1,373 and \$1,362 in 2020 and 2019.

This matter will be referred to the IRS for whatever action they deem necessary



Keith Faber  
Auditor of State  
Columbus, Ohio

November 1, 2021

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**RIDGE TOWNSHIP**

**WYANDOT 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 11/16/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)