



**RIDGE TOWNSHIP  
WYANDOT COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2022-2021**



# OHIO AUDITOR OF STATE KEITH FABER



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Ridge Township  
Wyandot County  
16686 Township Highway 21  
Carey, OH 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, 2022 and 2021.

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, 2022 and 2021.

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 significant compliance or accounting issues to report.

## Current Year Observations

1. 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 Ohio Rev. Code § 109.43(B)**. 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 of serve as proof of training.
2. 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 § 109.43(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 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 scheduled to aide 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>.

3. We noted the Township's annual financial report for the year ended December 31, 2021 did not include footnotes. The Township re-filed its annual report on June 9, 2023 to include footnotes. This was not within sixty days after the close of the fiscal year as required by **Ohio Revised. Code § 117.38**.

Failure to file a complete report by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Township should implement policies and procedures to ensure a complete report filing is made within sixty days after the close of the fiscal year.

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

The prior audit for the years ended December 31, 2020 and 2019 included noncompliance with **Ohio Rev. Code § 5747.06** and **26 U.S.C. Section 3402** due to the Township not remitting state and federal taxes withheld to the appropriate agencies. The noncompliance was corrected by the Township during the current audit period. The penalties and interest that resulted from this noncompliance were repaid by the former Fiscal Officer.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 13, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**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 6/27/2023**

88 East Broad 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)