



OHIO AUDITOR OF STATE  
**KEITH FABER**







## BASIC AUDIT REPORT

Beaver Township  
Noble County  
55090 Mandley Hill Rd.  
Quaker City, Ohio 43773

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Beaver Township, Noble 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 ethics training for his term ended March 31, 2024. Ohio Rev. Code § 507.12(C)(4) states at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section. The Fiscal Officer should attend at least two hours of ethics 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 Fiscal Officer was under compensated \$103 in 2023 and \$104 in 2024 and there was no evidence the Fiscal Officer elected to receive less than the statutory compensation. Ohio Rev. Code § 507.09(B) states, in part, that any Township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under Division (A) of this section. Any Township fiscal officer electing to do this shall so notify the Board of Township Trustees in writing, and the board shall include this notice in the minutes of its next board meeting. The Fiscal Officer should contact the Board of Trustees concerning the underpayment in compensation for the Fiscal Officer. The Board of Trustees should take formal action to allow the elected official to receive his statutory compensation amount if so desired. Our prior audit also reported this deficiency.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 30, 2025

# OHIO AUDITOR OF STATE KEITH FABER



BEAVER TOWNSHIP

NOBLE 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 6/12/2025

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)