



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Goshen Township
Auglaize County
94 East Market Street
P.O. Box 12
New Hampshire, Ohio 45870

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Goshen Township, Auglaize 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. **Ohio Rev. Code § 149.43(E)(2)** states, in part, the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The Township could not provide evidence of the public records policy being provided to the Township's records custodian.

Failure by the Township to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Township's public records policy.

The Township's records custodian should sign the public records policy to acknowledge receipt of the policy.

2. **Ohio Rev. Code § 149.43(B)(2)** states, in part, that a public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

The Township did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public.

Current Year Observations (Continued)

Failure to adopt a records retention schedule could lead to Township records being destroyed prior to what is allowable by law or against the Board's wishes. This could also result in the public not being aware of the records that the Township is required to maintain.

The Township should adopt a formal records retention schedule and make it available to the public.

3. **Ohio Rev. Code § 507.12(C)(2)** states 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. **Ohio Rev. Code § 507.12(C)(4)** requires that 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 Township's fiscal officer term ended during 2024; however, only three continuing education hours had been completed for the term. In addition, the ethics instruction requirement of two hours was not met.

Failure to meet continuing education training requirements could lead to a lack knowledge of key aspects of the fiscal officer position.

The Township should establish and implement procedures to ensure that all continuing education training requirements are met by the fiscal officer.

KEITH FABER
Ohio Auditor of State



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

September 19, 2025

OHIO AUDITOR OF STATE KEITH FABER



GOSHEN TOWNSHIP

AUGLAIZE 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 10/2/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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