



OHIO AUDITOR OF STATE
KEITH FABER

A small, thin-lined map of the state of Ohio is positioned to the right of the text, showing the state's outline.

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
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800-282-0370

BASIC AUDIT REPORT

Grand Township
Marion County
3953 Dry Lane Road
Morral, Ohio 43337

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Grand Township, Marion 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 Township did not have an established and adopted/approved records retention schedule as of December 31, 2024. **Ohio Rev. Code §149.43(B)(2)** provides that a public office shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Township should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the Township should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule. Our prior audit also reported this compliance issue.
2. We noted one elected official of the Township did not attend a Public Records Training for their term ending December 31, 2023. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)** require that all elected officials (or their appropriate designees) successfully attend a certified three-hour Public Records Training during each term of office. The Township should ensure all elected officials (or their designees) attend Public Records Training during each of their respective terms. Our prior audit also reported this compliance issue.

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Ohio Auditor of State

Tiffany L Ridenbaugh

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

October 9, 2025

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GRAND TOWNSHIP

MARION 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 10/21/2025

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