



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE

## KEITH FABER



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Columbus, Ohio 43215  
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### BASIC AUDIT REPORT

Perry Township  
Pike County  
22 Perry Street  
Bainbridge, Ohio 45612

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Perry Township, Pike 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 § 507.12** outlines the education requirements for individuals elected or appointed to the office of township fiscal officer.
  - Newly elected or appointed township fiscal officers must complete at least six hours of initial education programs before commencing or during their first year of office.
  - They are also required to complete at least eighteen continuing education hours during their first term.
  - For subsequent terms, they must complete twelve hours of continuing education courses each term.
  - At least two hours of ethics instruction shall be included in the continuing education hours.

The Fiscal Officer did not complete the required twelve hours of continuing education courses during his term that ended March 31, 2024.

2. **Ohio Rev. Code §505.10** states, in part, when the township has property, including motor vehicles, road machinery, equipment, and tools, that the board, by resolution, finds is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, the board may sell and convey that property or otherwise dispose of it in accordance with one of the following:
  - (1) If the fair market value of property to be sold is, in the opinion of the board, in excess of two thousand five hundred dollars, the sale shall be by public auction or by sealed bid to the highest bidder.
  - (2) If the fair market value of property to be sold is, in the opinion of the board, two thousand five hundred dollars or less, the board may do either of the following:
    - (a) Sell the property by private sale, without advertisement or public notification;

(b) Donate the property to an eligible nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3).

During the February 28, 2025, meeting, the Township Trustees approved to sell the Township's Ford Truck with an asking price of \$5,000 or best offer since the truck was deemed to be unsafe for use. The Township did not sell the truck through a public auction or sealed bids, but rather a private sale. The truck was ultimately sold for \$2,000, which was less than the asking price. The Township should have sold the truck by public auction or by sealed bid to the highest bidder.

**Current Status of Matters Reported in our Prior Engagement**

3. Our prior year basic audit for the years ended December 31, 2022 and 2021 included an issue regarding related party transactions. The Township has since corrected this matter.

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

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

July 17, 2025

# OHIO AUDITOR OF STATE KEITH FABER



PERRY TOWNSHIP

PIKE 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 7/31/2025

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)