



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Ripley Township
Huron County
874 Silliman Road
Plymouth, Ohio 44837

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Ripley Township, Huron County, Ohio (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 was the beneficiary of \$219,378 of Ohio Public Works Commission (OPWC) loans and grants the OPWC sent directly to the vendor(s) on behalf of the Township for the Old State Road improvement Project that were not recorded in the accounting system. If the on behalf of amounts are not properly recorded, the Board of Trustees may be using inaccurate information for budgeting and monitoring purposes and financial statements may not properly reflect all activity of the Township. The Township should properly record OPWC on behalf activity as described in Auditor of State Bulletin 2000-004.

Current Year Observations (Continued)

2. The former Fiscal Officer did not attend public records training during her term ended March 31, 2024. Ohio Rev. Code **§§ 109.43(B)** and **149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General. Failure to attend the required training could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.



Keith Faber
Auditor of State
Columbus, Ohio

May 14, 2025

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RIPLEY TOWNSHIP

HURON 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 6/17/2025

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