



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Montgomery Township  
Marion County  
300 South High Street  
Larue, Ohio 43332

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Montgomery 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 re-filed its 2024 and 2023 annual financial reports on August 14, 2025, which was subsequent to the filing deadlines of March 3, 2025 and February 29, 2024. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Township. The Township should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Township is unable to meet the deadline, the Township should file an extension request through the Auditor of State.
2. We noted the Township did not have an adopted/approved records retention schedule. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records 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 and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. This matter was also communicated to the Township in our prior engagement.

**Current Year Observations (Continued)**

3. We noted one elected official of the Township did not attend a Public Records Training for their term ending December 31, 2024. **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. This matter was also communicated to the Township in our prior engagement.
4. We noted the Township received and disbursed \$17,340 in insurance monies from the General Fund during 2024 rather than from a custodial fund. **Ohio Rev. Code § 3929.86(D)** provides that upon receipt of proceeds (fire loss claims from an insurance company) by the municipal corporation or township as authorized by this section, the designated officer shall place the proceeds in a separate fund to be used solely as security against the total cost of removing, repairing, or securing incurred by the municipal corporation or township. Furthermore, the funds shall be returned to the named insured or insureds when repairs, removal, or securing of the building or other structure have been completed and the required proof has been received by the designated officer, if the municipal corporation or township has not incurred any costs for the repairs, removal, or securing. The Township should ensure that all receipt and disbursement activity is posted to the proper fund.

KEITH FABER  
Ohio Auditor of State



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

November 18, 2025

# OHIO AUDITOR OF STATE KEITH FABER



MONTGOMERY 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 12/2/2025

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)