



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Perry Township
Pike County
Bainbridge, Ohio 45612

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perry Township, Pike County, (the Township) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2022 and 2021.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 § 2921.42(A)(1)** states that no public official shall knowingly authorize or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

Ohio Rev. Code § 2921.42(H) provides that any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.

Ohio Rev. Code §102.03(D) states that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

1980 Ohio Ethics Commission Op. No. 80-001 has defined a family member as including, but not limited to: (a) grandparents; (b) parents; (c) spouse; (d) children, whether dependent or not; (e) grandchildren; (f) brothers and sisters; and (g) any person related by blood or marriage and residing in the same household.

The Township hired Landry Faulconer, prior to our audit period, for mowing of township cemeteries. Landry Faulconer is related to Bill Branscomb, Trustee. Mr. Branscomb abstained from voting on

the hiring of Landry Faulconer but signed/approved the financial reports/bills including payments to Landry Faulconer during our audit period.

The Township hired Branscomb Brothers Trucking, prior to our audit period, to haul stone. Branscomb Brothers are related to Bill Branscomb, Trustee. Bill abstained from voting on the hiring but signed/approved the financial statements/bill including payments to the Branscomb Brothers during our audit period.

The Township should develop a formal policy regarding related party transactions to govern transactions in which members of the Board or the Township may have a personal interest. This policy may include Board members abstaining from voting on related party items. Additionally, Board members should refrain from voting on anything that is family related.

This matter will be referred to the Ohio Ethics Commission.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the matter reported in item 1 above, our prior basic audit for the years ended December 31, 2020 and 2019 included an issue regarding lack of a credit card policy. The Township no longer has credit cards.
3. Our prior basic audit for the years ended December 31, 2020 and 2019 also included an issue regarding fiscal officer training hours. This is no longer an issue.



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2023

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 7/11/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov