



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

Blackcreek Township  
Mercer County  
PO Box 521  
Rockford, OH 45882

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Blackcreek Township, Mercer County, (the Township) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

### Current Year Observation

**Ohio Rev. Code § 5549.21** states, in part, that except as otherwise provided in sections 505.08, 505.101, and 5513.01 of the Revised Code, all purchases of materials, machinery, and tools shall, if the amount involved exceeds the amount specified in section 9.17 of the Revised Code, be made from the lowest responsible bidder after advertisement, as provided in section 5575.01 of the Revised Code. We noted that the Township failed to competitively bid a purchase of a snow plow truck that exceeded the competitive bid threshold. Failure to competitively bid purchases as required could lead to unnecessary increases in Township expenditures.

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

Our prior basic audit engagement for the years ended December 31, 2021 and 2020 included violations of **Ohio Rev. Code § 5739.02(B)(1)** regarding the reimbursement of sales tax, **Ohio Rev. Code § 507.12 (C)(2)** as the Fiscal Officer did not complete twelve hours of continuing education courses during the current term in office and CARES Act, **42 U.S.C. § 801(d)** as expenditures were made that were not necessary due to the public health emergency. These matters have been fully corrected or were not applicable during the current engagement period.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

August 7, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**BLACKCREEK TOWNSHIP**

**MERCER 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 8/20/2024**

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)