



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Blanchard Township
Hardin County
P.O. 34
Dunkirk, Ohio 45836

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Blanchard Township, Hardin 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

We noted that the Township did not have written evidence that records custodian/manager has received a copy of the public records policy. **Ohio Rev. Code §149.43(E)(2)** requires that the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The Township should obtain and maintain evidence that the records custodian/manager has received a copy of the public records policy.

Current Status of Matters Reported in our Prior Engagement

The prior engagement reported noncompliance with Ohio Rev. Code § 109.43 (B) & 149.43(E)(1) which requires all elected officials or their appropriate designees to attend training approved by the attorney general as provided in section 109.43 of the Revised Code. This matter was corrected during the current engagement period.

Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024

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BLANCHARD TOWNSHIP

HARDIN 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 10/8/2024

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