



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

Washington Township
Lawrence County
25113 State Route 93
Oak Hill, Ohio 45656

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Washington Township, Lawrence 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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

The prior basic audit report for the years ended December 31, 2021, and 2020 noted the following matters:

1. We reported receipts relating to proceeds of a bank loan in the amount of \$156,105 and the corresponding expenditure for the purchase of a new Grader were not posted to the Township's financial records. The Township corrected this matter during 2022 and 2023.
2. We reported each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) did not attend a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 149.43(B). The Township corrected this matter during 2022 and 2023.

Keith Faber
Auditor of State
Columbus, Ohio

May 30, 2024

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WASHINGTON TOWNSHIP

LAWRENCE 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 6/11/2024

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