



OHIO AUDITOR OF STATE  
**KEITH FABER**







65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Lake Township  
Logan County  
325 N. Main Street  
Bellefontaine, Ohio 43311

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

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

The prior audit for the years ended December 31, 2022 and 2021 reported that the Township did not properly certify the availability of funds prior to purchase commitment for 33% of the expenditures tested for 2022 and 29% of the expenditures tested in 2021 as required by **Ohio Rev. Code § 5705.41(D)**. There were no instances of noncompliance identified for this matter for the years ended December 31, 2024 and 2023.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

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

July 17, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



LAKE TOWNSHIP

LOGAN 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 7/29/2025

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)