



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

Enoch Township
Noble County
23822 Frostyville Road
Caldwell, Ohio 43724

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Enoch Township, Noble 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 the following significant compliance or accounting issue to report.

Current Year Observation

We noted the Township's policy manual did not include the public records policy. Ohio Rev. Code § 149.43(E)(2) requires that if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Township's public records policy should be included in the Township policy manual. Our prior audit also reported this deficiency.



Keith Faber
Auditor of State
Columbus, Ohio

March 27, 2025

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ENOCH TOWNSHIP

NOBLE 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 4/8/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov