



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Bowling Green Township  
Marion County  
LaRue, Ohio 43332

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Bowling Green Township, Marion 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 or accounting issues to report.

### Current Year Observations

1. We noted the Township purchased gift cards totaling \$100 for a quarterly Marion County Township Association meeting but did not maintain a listing of attendees who won the gift cards, nor did they obtain signatures to evidence an attendee's receipt of the gift card. Gift Cards need to be safeguarded and accounted for in similar methods as if the Township was disbursing cash. The Township should maintain a ledger of the types and amounts of gift cards purchased and disbursed during each fiscal year. Upon disbursement of any gift card, the Township should maintain signatures of the individual receiving the gift cards. Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are accurately presented and that all expenditures are made for a proper public purpose. We further recommend the Township develop a policy governing the use, distribution of, and safeguarding of gift cards.
2. We noted three instances in which a Township Trustee was reimbursed for meals purchased for their spouse at Marion Township quarterly meetings. Paying for the meal of spouses with Township funds is not an allowable expenditure. The Township should ensure that all expenditures are for a proper public purchase prior to approving them. We further recommend that the Township develop a policy governing the reimbursement of meals of Township officials and employees.

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

April 1, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**BOWLING GREEN TOWNSHIP**

**MARION 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 4/11/2024**

88 East Broad 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)