



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Jackson Township
Highland County
Hillsboro, Ohio 45133

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson Township, Highland 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 did not have a records retention schedule, and therefore was not compliant with the Ohio Rev. Code. Ohio Rev. Code § 149.43(B)(2) provides, in part, that a public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

The Township has no records retention schedule that would demonstrate compliance with the Ohio Revised Code. This could result in records being disposed of prematurely and requests not being fulfilled in accordance with Ohio law.

Current Status of Matters Reported in our Prior Engagement

2. Our prior agreed upon procedures report for the years ended December 31, 2020 and 2019 noted item one above.

Keith Faber
Auditor of State
Columbus, Ohio

May 2, 2024

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JACKSON TOWNSHIP

HIGHLAND 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 5/14/2024

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