



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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

BASIC AUDIT REPORT

Pike Township
Madison County
Irwin, Ohio 43029

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pike Township, Madison 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 Observation

1. We noted the Township was unable to provide written documentation that the Township's records custodian/manger acknowledged receipt of the copy of the Township's Public Records Policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public records policy. Public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Township should distribute the Public Records Policy to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 15, 2024

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OHIO AUDITOR OF STATE KEITH FABER



PIKE TOWNSHIP

MADISON 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 5/28/2024

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