



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Wheeling Township
Guernsey County
6152 Window Road
Kimbolton, Ohio 43749

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Wheeling Township, Guernsey 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 § 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 § 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

In 2023, the Township posted Local Fiscal Recovery receipts and expenditures in the amount of \$35,213, respectively, to the Miscellaneous Special Revenue Fund (Fund 2901), instead of fund designated for the Local Fiscal Recovery Funds (Fund #2272-2279). Ohio Rev. Code § 5705.09 states each subdivision must establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for particular purpose. The Township should refer to the Township Handbook for guidance for the proper establishment of new funds. Also, the Township should refer to Auditor of State Bulletin 2021-004 for guidance on accounting for federal programs authorized by the American Rescue Plan Act of 2021.

Keith Faber
Auditor of State
Columbus, Ohio

May 16, 2024

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WHEELING TOWNSHIP

GUERNSEY 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 5/30/2024

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