



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

Oak Run Township
Madison County
London, Ohio 43140

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Oak Run 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 issue to report.

Current Year Observation

1. We noted the Township passed a resolution in fiscal year 2022 approving an Advance from the Motor Vehicle Gasoline Tax Fund to the General Fund, with the intent of using a tax levy reinstatement in fiscal year 2023 to repay the Advance. However, the Township incorrectly posted this as a Transfer Out of the Motor Vehicle Gasoline Tax Fund and a Transfer In to the General Fund. The Township caught the mistake and corrected it by Advancing the funds from the General Fund to the Motor Vehicle Gasoline Tax Fund and then posting the correct entry as an Advance Out of the Motor Vehicle Gasoline Tax Fund and an Advance In to the General Fund. As of December 31, 2023, the advance has not been repaid.

Lack of repayment of Advances in a timely manner could result in a reclassification to a transfer, resulting in noncompliance with Ohio Rev. Code § 5705.14. It is recommended a repayment plan be approved and implemented by the Governing Board to ensure the advance is repaid.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 15, 2024

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OHIO AUDITOR OF STATE KEITH FABER



OAK RUN 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