



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

Washington Township  
Mercer County  
871 Meiring Road  
Fort Recovery, Ohio 45846

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Washington Township, Mercer 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. Township Trustee, Brian Diller admitted to reusing some of the material of an old Township shed, along with a material gained from dismantling a privately owned building, to build a shed on his personal property. The other Trustees and the Fiscal Officer all believed the Township shed to be valueless junk, and dangerous to leave standing. Per the Fiscal Officer, although there had been discussion about the shed, no vote had been taken to dispose of it. There are no formal policies established regarding the issue. We recommend that the Township establish and implement policies regarding use of old Township property.

## Current Status of Matters Reported in our Prior Engagement

2. The prior AUP reduced services audit reported that the Township failed to have written confirmation of the public records custodian receiving the public records policy as required by **Ohio Rev. Code § 149.43**. This was corrected in the current year observations.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 29, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**WASHINGTON TOWNSHIP**

**MERCER 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 6/11/2024**

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](http://www.ohioauditor.gov)