



Dave Yost • Auditor of State



Dave Yost • Auditor of State

November 28, 2018

Oak Run Township
Madison County
8695 State Route 56
Mount Sterling, Ohio 43143

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, 2017 and 2016.

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, 2017 and 2016.

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 file its 2017 and 2016 annual financial report with the Auditor of State until November 6, 2018 and November 7, 2018, respectively. Ohio Rev. Code §117.38 provides that public offices filing on a cash basis must file annual reports with the Auditor of State within 60 days of the close of the fiscal year end. The Township should file its annual financial report with the Auditor of State within 60 days after the close of the fiscal year.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 28, 2018

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OAK RUN TOWNSHIP

MADISON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 13, 2018**