



OHIO AUDITOR OF STATE
KEITH FABER



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Guyan Township
Gallia County
1109 Rebel Drive
Crown City, Ohio 45623

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Guyan Township, Gallia County, Ohio (the Township), for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issue to report.

Current Year Observation

We noted the original invoice was not included with the credit card statement selected for testing. Disbursement was made from the credit card statement that only provided the original vendor name. Failure to provide original invoices to support credit card statements could result in questions concerning the reasonableness of the purchases, to determine if the purchases were for a proper public purpose and determining proper posting to correct funds. The Township should maintain all original invoices with credit card statements for each credit card disbursement.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 20, 2020

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GUYAN TOWNSHIP

GALLIA 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
APRIL 30, 2020**