



**OAK RUN TOWNSHIP
MADISON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2018 & 2019

OHIO AUDITOR OF STATE KEITH FABER



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CentralRegion@ohioauditor.gov

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, 2018 and 2019.

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, 2018 and 2019.

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

We noted that the Township did not file its 2018 annual financial report with the Auditor of State until March 29, 2019. Ohio Revised Code §117.38 states that public offices filing on a cash basis of accounting 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. Our prior audit also noted this compliance issue.

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

Keith Faber
Auditor of State

Columbus, Ohio

May 13, 2020

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OHIO AUDITOR OF STATE KEITH FABER



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
JUNE 2, 2020**