



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

Madison Township  
Vinton County  
68740 Prattsville Road  
McArthur, Ohio 45651

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Madison Township, Vinton 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 § 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 § 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

Ohio Rev. Code § 5549.21 states except as otherwise provided in §§ 505.08, 505.101, and 5513.01 of the Revised Code, all purchases of materials, machinery, and tools shall, if the amount involved exceeds the amount specified in § 9.17 of the Revised Code, be made from the lowest responsible bidder after advertisement, as provided in § 5575.01 of the Revised Code.

The Township purchased equipment for \$93,974 in July 2023, which exceeded the amount specified in § 9.17 of the Revised Code without advertising for bids.

The Township should follow the Ohio Rev. Code when purchasing equipment over the allowed threshold.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

March 26, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**MADISON TOWNSHIP**

**VINTON 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 4/9/2024**

88 East Broad 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)