



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Camp Creek Township
Pike County
213 Lucy Road
Lucasville, Ohio 45648

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Camp Creek Township, Pike County, (the Township) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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

1. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General. No elected officials attended the required training.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the matter reported in item 1 above, the prior agreed upon procedures report for the years ended December 31, 2022 and 2021 included the Township under-paid the Fiscal Officer \$871 in year 2021 and \$65 in year 2022. During the current year audit, the Fiscal Officer was paid properly.
3. Also included in the prior year agreed upon procedures report, was an exception regarding not properly certifying purchases or issuing Then and Now Certificates. There were four instances noted in the prior year report. We noted no instances during the scan of disbursements.

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Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 17, 2025

OHIO AUDITOR OF STATE KEITH FABER



CAMP CREEK TOWNSHIP

PIKE 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 7/29/2025

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