



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Logan Township
Auglaize County
19854 State Route 198
Wapakoneta, Ohio 45895

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

Current Year Observations

We noted that the Township has not adopted a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** states, in part, "a public office shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to adopt a records retention schedule could lead to Township public records being disposed of prematurely. The Board should establish and adopt the required record retention schedule and make it available to the public. Our prior agreed-upon procedures engagement also reported this compliance issue.

Current Status of Matters Reported in our Prior Engagement

In addition to the public records matter reported in Current Year Observation above, our prior agreed-upon procedures engagement for the years ended December 31, 2022 and 2021 included noncompliance with **Ohio Rev. Code § 149.43(E)(2)** for not maintaining written evidence that the Public Records Policy was provided to the records custodian and for being unable to recompute the allocation of the Board's salary amounts and employer shares of withholdings for 2021 due to the Township using QuickBooks to process payroll. These matters have been corrected for the years ended December 31, 2024 and 2023.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

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

August 12, 2025

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LOGAN TOWNSHIP

AUGLAIZE 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 8/26/2025

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