



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Madison Township  
Muskingum County  
1005 Dresden Adamsville Road  
Dresden, Ohio 43821

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Madison Township, Muskingum County, Ohio (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 § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The Township did not maintain written evidence the appointed records custodian/manager has received a copy of the Public Records Policy. Failure to formally document the appointed records custodian/manager could result in noncompliance with public records requests. This issue is repeated from the prior basic audit.

2. **Ohio Rev. Code § 5549.21** permits the board of township trustees to purchase or lease such machinery and tools as are necessary for use in constructing, reconstructing, maintaining, and repairing roads and culverts within the township. Except as otherwise provided in sections 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 section 9.17 of the Revised Code, be made from the lowest responsible bidder after advertisement, as provided in section 5575.01 of the Revised Code.

**Current Year Observations (Continued)**

**2. Ohio Rev. Code § 5549.21 (Continued)**

The Township purchased a truck from Dutral Ford during fiscal year 2023 for \$65,490, which exceeded the bidding threshold of \$50,000 in accordance with Ohio Rev. Code § 9.17. The Township did not meet the provisions providing exemption to the bidding requirements and failed to formally solicit bids for the purchase of the truck. Failure to follow proper bidding procedures could result in the Township not receiving the best and lowest cost.

3. The Township entered into a lease-option to purchase agreement with The Community Bank during 2023 in the amount of \$103,818 for the purchase of a truck and accessories. The Township failed to report the lease proceeds and corresponding capital outlay expense on their financial statements. Failure to report all financial activity of the Township leads to improper financial reporting.

**Current Status of Matters Reported in our Prior Engagement**

Our prior basic audit for the years ending December 31, 2022 and 2021 identified noncompliance with Ohio Rev. Code § 149.43(B)(2) for failing to create and approve a records retention schedule, noncompliance with Ohio Rev. Code § 149.43(E)(2) for failing to create a poster describing their public records policy and posting it in a conspicuous place and noncompliance with Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) for failure of elected officials to attend public records training. These issues have been corrected in the current period.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 8, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**MADISON TOWNSHIP**

**MUSKINGUM 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 5/20/2025**

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](http://www.ohioauditor.gov)