



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

Washington Township  
Jackson County  
1544 Jack Vaughn Road  
Wellston, Ohio 45692

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Washington Township, Jackson 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 Laws during each term of office.

Two Township officials had terms ending in 2023 and 2024, and did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training. This was also reported in the prior basic audit of the Township.

2. Ohio Rev. Code § 733.81(D)(2) states, "a Fiscal Officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office." Ohio Rev. Code § 733.81(D)(4) states "at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section."

**Current Year Observations (Continued)**

2. Ohio Rev. Code § 733.81(D)(2) (Continued)

During the audit period the Fiscal Officer's term ended March 31, 2024, and she was required to have completed the minimum twelve-hour requirement for education purposes. However, the Fiscal Officer had not completed the required Fiscal Integrity Act training. Failure to do so may result in inadequate training for the Township's accounting transactions.

The Fiscal Officer should obtain the required training and complete the Fiscal Integrity Act portal.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 1, 2025

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WASHINGTON TOWNSHIP

JACKSON 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 4/15/2025

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)