



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Marshall Township
Highland County
Hillsboro, Ohio 45133

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Marshall Township, Highland 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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. In our prior Agreed Upon Procedures report for the years ended December 31, 2022 and 2021, we reported the elected officials were underpaid. It was noted per review of the Payment Payroll Journal that all elected officials were paid in accordance with the pay scale set forth in Ohio Rev. Code § 505.24 & 507.09. This was corrected for 2023 and 2024.
2. In our prior Agreed Upon Procedures for the years ended December 31, 2022 and 2021, we reported The Township hired Jeff Flannery, Trustee Shane Flannery's father, for hauling a load of gravel for the Township. We found no evidence that the Trustee abstained from voting on the hiring of his father. Trustee Flannery also signed the check to his father during our audit period in December of 2021. Per review of the Payment Journal, we noted that Jeff Flannery was not hired or contracted by the Township in 2023 and 2024.

Keith Faber
Auditor of State
Columbus, Ohio

May 28, 2025

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MARSHALL TOWNSHIP

HIGHLAND 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 6/10/2025

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