



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Morgan Township  
Gallia County  
P.O. Box 64  
Bidwell, Ohio 45614

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morgan Township, Gallia 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 Observation

**Ohio Rev. Code § 5575.01(B)** states, before undertaking the construction or reconstruction of a township road, the board shall cause to be made by the county engineer an estimate of the cost of the work, which estimate shall include labor, material, freight, fuel, hauling, use of machinery and equipment, and all other items of cost. If the board finds it in the best interest of the public, it may, in lieu of constructing the road by contract, proceed to construct the road by force account. Except as otherwise provided under **Ohio Rev. Code §§ 505.08 and 505.101**, where the total estimated cost of the work exceeds fifteen thousand dollars per mile (increased to thirty-five thousand dollars on June 30, 2023), the board shall invite and receive competitive bids for furnishing all the labor, materials, and equipment and doing the work, as provided in **Ohio Rev. Code § 5575.02**.

During 2023 (prior to June 30, 2023), we noted the Township received an estimate from the County Engineer for the reconstruction of one road that exceeded the threshold of \$15,000 per mile. Additionally, the Township paid for asphaltting services for an additional road and did not receive an estimate from the County Engineer, however, did receive a quote from the company performing that work and the quote exceeded the threshold of \$15,000 per mile. The work performed for the two roads was not competitively bid as required.

The Township should review the Ohio Rev. Code to remain compliant with competitive bidding requirements.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive style with a large, stylized "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 1, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**MORGAN TOWNSHIP**

**GALLIA 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 5/13/2025**

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)