



**PIKE TOWNSHIP
MADISON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Pike Township
Madison County
Irwin, Ohio 43029

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pike Township, Madison County, (the Township) for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2019 and 2018.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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. The Township could not provide us their Records Retention Policy/Schedule as well as their Public Records Policy as required by **Ohio Rev. Code § 149.43(B)(2) and 149.43(E)(2)**, respectively. The Township should implement an approved Public Records Policy as well as a Public Records Retention Schedule.
2. The Township is improperly including the Gasoline Tax Special Revenue Fund as part of the General Fund in the Financial Statements. The Township should ensure the Gasoline Tax Special Revenue Fund and the General Fund are reported separately in the Financial Statements. Our prior audit also reported this deficiency.

Current Status of Matters Reported in our Prior Engagement

3. In addition to the item noted in number 2 above, our prior audit for the years ended December 31, 2017 and 2016 noted Finding 2017-001 in which the Township was improperly including the Gasoline Tax Special Revenue Fund as part of the General Fund, improperly applying requirements set forth within GASB 34 and 54.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

April 29, 2020

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OHIO AUDITOR OF STATE KEITH FABER



PIKE TOWNSHIP

MADISON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 19, 2020**