



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

June 10, 2026

John Phillips
Charles E. Harris & Associates, Inc.
6200 Rockside Woods Blvd., N Suite 215
Independence, OH 44131-2373

Dear Mr. Phillips:

A desk review of the audit report has been performed for Russell Township, Geauga County, for the years ended December 31, 2025 and 2024. Based on the desk review, this report is acceptable and requires no modifications.

We will certify this audit report. As a reminder, the final invoice for this project must be submitted to the Auditor of State for approval no later than 90 days after the release of the report. If you have any questions or concerns, please contact me at (740) 534-6420.

Sincerely,

KEITH FABER
Auditor of State

A handwritten signature in black ink that reads "Eric J. Kline" followed by "AM" in a smaller font.

Eric Kline
Chief of Quality Assurance

cc: Allen Allred, Chief Auditor
Karen Walder, Fiscal Officer, Russell Township