



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Green Township  
Fayette County  
Washington Courthouse, Ohio 43160

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Green Township, Fayette County, (the Township) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c)** state that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office.

The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.

A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. We noted the Township does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law. The Township should establish a public records policy to address the Township's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Township. In addition, the Township should have written evidence that the policy was provided to the records custodian/manager. Our prior audit also reported this deficiency.

The Township should establish a public records policy to address the Township's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Township.

In addition, the Township should have written evidence that the policy was provided to the records custodian/manager. Our prior audit also reported this deficiency.

2. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We noted the Township has not adopted a records retention policy or schedule. The Township should adopt a records retention schedule and maintain a copy at a location readily available to the public. Our prior audit also reported this deficiency.
3. We also noted elected officials, or a designee, did not complete the three hours Public Records Training required by **Ohio Revised Code § 149.43(E)(1)**. It is important that this training is completed so that the Board can obtain proper guidance in developing and updating Township policies as required. Our prior audit also reported this deficiency.
4. We noted the homestead and rollback receipts were posted entirely to the General Fund and should have been split between the General and Fire Fund. A total amount of \$876 should be allocated to the Fire Fund for 2020 and a total amount of \$1,731 should be allocated to the Fire Fund in 2021. The Township recorded audit adjustments to their accounting records to correct the errors above. Our prior audit also reported this deficiency.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 7, 2022

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**GREEN TOWNSHIP**

**FAYETTE 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 9/20/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)