



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Bern Township
Athens County
17927 Plantsville Road
Amesville, Ohio 45711

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Bern Township, Athens County, Ohio (the Township) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

One Trustee with a term ending in 2023, did not, during his term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

All elected officials, or their designees, should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Year Observations (Continued)

2. Ohio Rev. Code § 149.43(E)(2) provides that 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 Township did not display a poster describing its public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

A poster describing the public records policy must be conspicuously displayed in all of the Township's branch offices.

3. Ohio Rev. Code § 5705.36(A)(1) provides, in part, on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority.

The Township filed its certificates with the County Auditor on February 15, 2022 and January 24, 2023, respectively, during the audit period. Deficiencies in internal control over budgetary reporting can lead to improper budgeting and limits the effectiveness of management monitoring.

The Township should implement procedures to help ensure amounts available for expenditure are certified on or about the first day of each fiscal year.



Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2024

OHIO AUDITOR OF STATE KEITH FABER



BERN TOWNSHIP

ATHENS 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 8/13/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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