



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Jackson Township  
Monroe County  
47431 Barnes Run Road  
Sardis, Ohio 43946

To the Board of Trustees:

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

- Ohio Rev. Code § 109.43(B)** states in part the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. One Trustee did not attend public records training for his term ending during the audit period, nor did the Trustee have a designee go to the training in his place. The Township officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.
- Ohio Rev. Code § 149.43(B)(2)** requires the Township to have available a copy of its current records retention schedule at a location readily available to the public. The Township has not adopted a records retention schedule. **Ohio Rev. Code § 149.43(E)(2)** states that the Township shall create a poster that describes its public records policy and that poster shall be in a conspicuous place in the public office. The Township does not have their public records policy displayed in the Township hall for the public to view. The Township Trustees should approve a records retention policy and should display their public records policy in the Township Hall.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

April 9, 2020

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**JACKSON TOWNSHIP**

**MONROE 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  
APRIL 23, 2020**