



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
StateRegion@ohioauditor.gov

Marion Township
Fayette County
New Holland, Ohio 43145

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

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, 2018 and 2019.

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. We noted that the Township has a Public Records Policy in place; however the policy provides no guidance on how to request the records. The policy was also not posted anywhere for the public to see. This can cause improper access to Township records and confusion as to how records may be obtained.

Current Status of Matters Reported in our Prior Engagement

1. During the prior engagement, it was noted that a check written back in 2013 still had not cleared. We reviewed outstanding checks for 2018 and 2019 and noted that this \$899 check to an employee still has not been cashed.
2. Per the prior engagement, the Township's debt payment was posted to the wrong function line item. We noted the last payment made for this debt in 2018 was posted to the incorrect function line item. As a result, the payment was reported as a general government expenditure instead of principal retirement on the 2018 financial statements.
3. Per the prior engagement, the Township's rollback receipts were posted to the wrong function line item. We noted that for 2018 and 2019, the Township incorrectly recorded rollback receipts as general property taxes. Rollback receipts should be posted to intergovernmental line rather than general property taxes.

Marion Township
Fayette County
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A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State

Columbus, Ohio

April 8, 2020

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MARION TOWNSHIP

FAYETTE 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**