



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Jackson Township
Van Wert County
19159 Wetzel Rd
Middle Point, OH 45863

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Jackson Township, Van Wert County, (the Township) for the years ended December 31, 2020 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, 2020 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. Ohio Rev. Code Section 149.43 requires the Township to maintain written evidence that the Records Custodian of the Township was provided the public records policy and that the public records policy is on display at the Township building. We noted that the Township did not maintain written evidence that the policy was given to the Records Custodian and the policy is not on display at the Township building. The Township should maintain written evidence that the records custodian has read the public records policy and display the policy at the Township building as required by Ohio Rev. Code Section 149.43.
2. Ohio Rev. Code Section 121.22 requires the Township to notify the public when and where meetings are to be held. We noted that the Township did not advertise the meetings to the public. The Township should advertise their meetings as required by Ohio Rev. Code Section 121.22.

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

Keith Faber
Auditor of State
Columbus, Ohio
April 5, 2021

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JACKSON TOWNSHIP

VAN WERT 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 4/15/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov