



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Miami Township
Logan County
Quincy, Ohio 43343

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Miami Township, Logan 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 issues to report.

Current Year Observations

1. We noted that the Fiscal Officer had not completed the required Fiscal Integrity Act training. **Ohio Rev. Code § 733.81(D)(2)** states, "a Fiscal Officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office." **Ohio Rev. Code § 733.81(D)(4)** states "At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section." The Fiscal Officer should obtain the required training and complete the Fiscal Integrity Act portal. Failure to do so may result in inadequate training for the Township's accounting transactions.
2. We noted that the Township does not have an adopted records retention schedule policy. **Ohio Rev. Code §149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." The Township did not have an approved records retention schedule on file as required. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to provide that appropriate policies/schedules are approved to help avoid issues with public records requests.

Current Year Observations (Continued)

3. We noted the Township did not have a public records poster displayed. **Ohio Rev. Code §149.43(E)(2)**, states, in part, “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.” The Township should display a poster of its public records policy to help avoid issues with public record requests.

4. We noted that the Township officials did not attend a certified three-hour Public Records Training for each term of office. **Ohio Rev. Code §149.43(E)(1)** states “to ensure that all employees of public offices are appropriately educated about a public office’s obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. A future official may satisfy the requirements of this division by attending the training before taking office, provided that the future official may not send a designee in the future official's place.” **Ohio Rev. Code §109.43(B)** states, “The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, and for all future officials who choose to satisfy the training requirement before taking office, in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code and to enhance their knowledge of the open meetings laws set forth in section 121.22 of the Revised Code. The training shall be three hours for every term of office for which the elected official or future official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees and future officials with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official, by an elected official's appropriate designee, or by a future official of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed under division (E) of section 149.43 of the Revised Code.” The elected officials or their authorized designee should attend a public records training approved by the attorney general at least once during each term to familiarize themselves with various requirements of the law. Failure to attend training can result in misunderstanding of public records requirements.



Keith Faber
Auditor of State
Columbus, Ohio
April 12, 2021

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MIAMI TOWNSHIP

LOGAN 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 5/6/2021

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This report is a matter of public record and is available online at
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