



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Washington Township
Jackson County
1544 Jack Vaughn Road
Wellston, Ohio 45692

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

100% of the Township's elected officials, with terms ending in 2020, did not, during their 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.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

2. **Ohio Rev. Code § 149.43(B)(2)** provides that the Township shall have available a copy of its current records retention schedule at a location readily available to the public.

The Township does not have a records retention schedule and therefore could not make it readily available to the public.

Current Year Observations (Continued)

2. Ohio Rev. Code § 149.43(B)(2) (Continued)

Township officials should review Ohio Rev. Code § 149.43(B)(2) and Auditor of State Bulletin 2007-014 in order to gain an understanding of what needs to be included in the records retention schedule. The Township should adopt and post a records retention schedule.

3. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Township has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The Township shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Township's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Pursuant to Ohio Rev. Code § 109.43(E)(2), the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

4. **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.

Current Year Observations (Continued)

4. Ohio Rev. Code § 733.81(D)(2)(Continued)

During the audit period the Fiscal Officer's term ended March 31, 2020 and she was required to have completed the minimum twelve-hour requirement for education purposes. However, the Fiscal Officer had not completed the required Fiscal Integrity Act training. Failure to do so may result in inadequate training for the Township's accounting transactions.

The Fiscal Officer should ensure that she minimum required trainings have been completed prior to the end of each term.

Current Status of Matters Reported in our Prior Engagement

1. The Township had an outstanding check on the December 31, 2020 bank reconciliation for \$118.37 that was over 4 years old.

The Township should follow up on old outstanding checks and establish a time period after which these checks are to be removed from the outstanding check list and either re-issued or voided.



Keith Faber
Auditor of State
Columbus, Ohio

May 14, 2021

OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON TOWNSHIP

JACKSON 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 5/27/2021

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