



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Dodson Township  
Highland County  
Lynchburg, Ohio 45152

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Dodson Township, Highland County, (the Township) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 § 149.43(E)(2)** provides that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

Due to deficiencies in public record request procedures and monitoring, the Township did not have written acknowledgement that the policy was distributed to the public records custodian and/or records manager.

The public records custodians must acknowledge receipt of the copy of the public records policy. In addition, the Township should retain the written acknowledgement that the Public Records Policy was provided to the records custodian/manager.

2. **Ohio Rev. Code §109.43(B) and 149.43(E)(1)** states all state and local elected officials, or their designees, must 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 that training has been completed must include documentation that either the Attorney General's Office or another entity certified by the Attorney General provided the training to the elected official, or designee. Attendees who successfully complete the training will receive a certificate as proof of training.

We found that two elected officials with terms ending during 2021 did not have proof of attendance for public records training.

Elected officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during each term of office.

### **Current Status of Matters Reported in our Prior Engagement**

3. **Ohio Rev. Code §109.43(B) and 149.43(E)(1)** states all state and local elected officials, or their designees, must 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 that training has been completed must include documentation that either the Attorney General's Office or another entity certified by the Attorney General provided the training to the elected official, or designee. Attendees who successfully complete the training will receive a certificate as proof of training.

The Trustees did not approve the Fiscal Officer as their designee for Public Records training. In the current engagement, per a review of the minutes, the Trustees approved the Fiscal Officer as their designee for Public Records training.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 31, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**DODSON TOWNSHIP**

**HIGHLAND 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 11/10/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)