



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Washington Township
Lawrence County
25113 State Route 93
Oak Hill, Ohio 45656

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Washington Township, Lawrence 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. In our audit engagement letter, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Receipts relating to proceeds of a bank loan in the amount of \$156,105 and the corresponding expenditure for the purchase of a new Grader were not posted to the Township's financial statements which results in both revenues and expenditures of the Township being understated.

To ensure the Township's financial statements and notes to the financial statements are complete and accurate, the Township should adopt policies and procedures, including a final review of the statements and footnotes by the Township Fiscal Officer and Board of Trustees to identify and correct errors and omission.

We also recommend the Township Fiscal Officer refer to the Ohio Township Handbook and Auditor of State Bulletins 2000-008, 2002-004 and 2011-004 and also take due care in posting transactions in order to ensure the annual financial statements reflect the appropriate activity for the Township's receipts and disbursements.

2. **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.

Each of the Township's elected officials, did not, during their current 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.

Current Status of Matters Reported in our Prior Engagement

3. The prior basic audit report for the years ended December 31, 2019 and 2018 noted the following matters:
 - We reported the General Fund appropriations exceeded estimated resources for the years ended December 31, 2019 and 2018. Ohio Rev. Code Section 5705.39 limits appropriations to estimated resources. At December 31, 2021, General Fund appropriations did not exceed estimated resources.
 - We reported the 2018 annual financial report was not filed by the due date of March 1, 2019. Ohio Rev. Code Section 117.38 requires townships to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The annual financial reports for 2020 and 2021 were filed by the due date.
 - We reported the Township did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). The Township provided a records retention schedule on October 20, 2022.
 - We reported the Township had a public records policy however it was not displayed in all the branches of the Township as required by Ohio Rev. Code § 149.43(E)(2). On October 20, 2022 we noted the Township public records policy was on display in the Township community building.
 - We reported each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) did not attend a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). The Township did not correct this matter during 2021 and 2020. See item 2 above.



Keith Faber
Auditor of State
Columbus, Ohio

November 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON TOWNSHIP

LAWRENCE 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 11/15/2022

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