



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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

BASIC AUDIT REPORT

Harrison Township
Champaign County
3776 Couchman Road
West Liberty, Ohio 43357

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Harrison Township, Champaign County, (the Township) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 the Township did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Township should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
2. We noted the Township failed to properly notify the public of its meetings during the audit period as statutorily required. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. Appropriate rules should be established by the Township regarding the notification of meetings to the public as statutorily required. Policies and Procedures should be established and implemented to verify all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure of the Township to have an open meeting of the public body could result in a resolution, rule, or formal action of any kind being declared invalid and prevent the public from attending meetings.

Current Year Observations (Continued)

3. We noted the Township did not have its Public Records Policy displayed conspicuously in its public office. **Ohio Rev. Code § 149.43(E)(2)** requires that a public office must also create and post in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing its public records policy. The Township should create a poster describing its Public Records Policy and display/post it in a conspicuous place in the public office and in all locations where the Township has branch offices. The Township should publicly display/post its Public Records Policy to ensure citizens are aware of the requirements. Failure to do so could result in the violation of Ohio Sunshine Laws.



Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2023

OHIO AUDITOR OF STATE KEITH FABER



HARRISON TOWNSHIP

CHAMPAIGN 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 6/8/2023

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