



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Pleasant Township
Madison County
Mount Sterling, Ohio 43143

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pleasant Township, Madison 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 two Trustees did not complete/obtain the required public records training for their terms ending December 31, 2021. **Ohio Rev. Codes § 109.43(B)** and **§ 149.43(E)(1)** require that all state and local elected officials, or their designees, must attend at least 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 and 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. The Township's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Township's elected officials not being properly educated about Ohio's Public Records Laws and not following the Township's applicable public records requirements.
2. We noted the Public Records Policy was not included in the Township's policy manual. **Ohio Rev. Code § 149.43(E)(2)** provides that 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 include its Public Records Policy in its policy manual. Failure to do so could result in the violation of Sunshine Laws.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2023

OHIO AUDITOR OF STATE KEITH FABER



PLEASANT TOWNSHIP

MADISON 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 9/19/2023

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