



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Lynn Township
Hardin County
8938 Township Road 120
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Lynn Township, Hardin County (the Township) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 a records retention schedule. **Ohio Rev. Code §149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The Township should adopt a record retentions schedule and then make it available in a location that is available to the public.
2. We noted that the Township could not provide evidence that the records custodian had acknowledged receipt of the public records policy. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. 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. The Township should designate an employee to be the records custodian and require the records custodian to acknowledge receipt of the policy.

Current Status of Matters Reported in our Prior Engagement

Our prior basic audit for the years ended December 31, 2021 and 2020 included non-compliance with **Ohio Rev. Code §149.43(B)(2)** and **Ohio Rev. Code § 149.43(E)(2)** related to public records. These matters were not corrected during the years ended December 31, 2023 and 2022 and have been included above as Current Year Observations numbers 1 and 2.



Keith Faber
Auditor of State
Columbus, Ohio

October 24, 2024

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LYNN TOWNSHIP

HARDIN 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 11/7/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov