



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Brian Callow, Fiscal Officer
Willshire Township
Van Wert County
13289 State Route 49
Ohio City, OH 45874

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Willshire Township, Van Wert 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 then 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 or accounting issues to report.

Current Year Observations

1. We observed that a Township employee was receiving significant amounts of overtime during the engagement period, however the employee's timesheets were not being approved and signed, signifying its approval, by the Board. The employee submits timesheets twice a month. The Township should implement policies and procedures over the approval of timesheets, specifically those with overtime hours to ensure that employees are working the hours documented.
2. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Township did not properly have their public records policy displayed, nor did they have evidence that the records custodian / manager or employee who otherwise has custody of the records of the Township had received the public records policy.

The Township shall display their public records policy at the Township hall and obtain evidence that the custodian received the public records policy. Failure to do so could result in the Township not properly following the public records policy and becoming noncompliant with ORC 149.43.

3. **Ohio Rev. Code §149.43(B)(2)** states to facilitate broader access to public records, 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 in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. Without a Records Retention Policy the Township may be unable to facilitate broader access to public records.

The Township does not currently have a records retention policy. The Township should develop and approve such a policy to prevent future disposal of records requiring to be maintained for a longer period of time.

4. **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 and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

One out of four (25%) of the elected officials at the Township with term ending in 2023 did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of the public office regarding the office's duties related to public records requests as well as improper withholding of information from stakeholders. The elected officials, or their designee, should, during their term of office, attend public records training and maintain proof of completion of the training.



Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2024

OHIO AUDITOR OF STATE KEITH FABER



WILLSHIRE TOWNSHIP

VAN WERT 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 9/26/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov