



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

Jerome-Washington Township Fire New Community Authority
Union County
495 South High Street, Suite 150
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jerome-Washington Township Fire New Community Authority, Union County, (the Authority) for the years ended December 31, 2019 and 2018.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Authority'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

We noted the Authority did not have an approved public records policy or records retention schedule as of December 31, 2019. Ohio Rev. Code § 149.43 (E)(2) requires all public offices adopt a public records policy for responding to public records requests and Ohio Rev. Code §149.43(B)(2) provides that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Authority should utilize the model public records policy on the Ohio Attorney General's website and the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their public records policy and records retention schedule.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

May 12, 2020

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



JEROME – WASHINGTON TOWNSHIP FIRE NEW COMMUNITY AUTHORITY

UNION COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 2, 2020**