



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Dudley Township  
Hardin County  
15334 Township Road 199  
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 Dudley Township, Hardin County (the Township) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. **Ohio Rev. Code § 109.43(B)**, requires all elected officials or their designees to attend three hours of public records training approved by the Attorney General for every term of office. There was no evidence that any elected officials or their designee attended the required records training during their terms in office. A control(s) and/or procedure(s) should be adopted, such as a reminder system, to help assure that the required records training is attended by an elected official(s) or designee.
2. **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 did not formally approve a records retention policy. The Township should adopt a records retention policy and post it in a location that is available to the public.
3. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that a public office "shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Township had a public records policy, however, it was not posted in a location that was available to the public. The Township should display its records policy in a location or manner that is assessable by the public.

**Current Status of Matters Reported in our Prior Engagement**

1. Our prior Agreed Upon Procedures (AUP) engagement reported that some property tax receipts were not recorded at the gross amount. This matter was not identified during the current engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 24, 2021

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**DUDLEY 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 6/22/2021**

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](http://www.ohioauditor.gov)