



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Scott Township  
Marion County  
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Scott Township, Marion 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. The Township does not have a records retention policy required by **Ohio Rev. Code § 149.43(B)(2)**. **Ohio Rev. Code § 149.43(B)(2)** requires that "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" and that the public office "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe.
2. The Township was unable to provide written documentation that the Township's records custodian or records manager acknowledged receipt of the copy of the Township's public records policy. **Ohio Rev. Code §149.43(E)(2)** requires the person designated as the records custodian or records manager or person who otherwise has custody of the records of that office to acknowledge receipt of the copy of the public records policy.
3. We noted the Township Fiscal Officer did not meet the ethics training requirement of the Fiscal Integrity Act for her term ending March 31, 2020. **Ohio Rev. Code § 507.12(C)** require Township fiscal officers to complete twelve hours of continuing education courses and at least two hours of ethics instruction to be included in the continuing education hours required each term.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 21, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SCOTT TOWNSHIP**

**MARION 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 10/5/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)