



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Bristol Township  
Morgan County  
314 East Bone Road  
McConnelsville, Ohio 43756

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bristol Township, Morgan County, (the Township) for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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 2021.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 an approved records retention schedule as required by Ohio Rev. Code § 149.381, therefore the schedule is not readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).

The Township should adopt a records retention schedule as required by Ohio Rev. Code § 149.381.

2. Ohio Rev. Code § 507.12 requires each re-elected Fiscal Officer must complete 12 hours of continuing education before the each subsequent term (including two hours of ethics training). Per review of the Auditor of State's Fiscal Integrity Portal. It was noted that the Bristol Township Fiscal Officer completed the twelve hours of Continuing Education Requirements for a subsequent term but did not complete the two hours of required ethics instruction that shall be included in the continuing education for each term.

The Fiscal Officer should monitor the required Continuing Education Requirements and ensure that all requirements are met.

In addition to the matters reported above, the prior audit for the years ended December 31, 2019 and 2018 included the following.

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

3. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public.
4. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval.

The Township should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Township should maintain this schedule and make it available to anyone wishing to review the schedule.

We noted no formal records retention schedule has been adopted by the Board of Trustees records commission and subsequently sent to Ohio Historical Connection for review and approval. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio Historical Connection for its review. Upon completion of its review, the Ohio history connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Township should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Township should maintain this schedule and make it available to anyone wishing to review the schedule.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 18, 2022

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**BRISTOL TOWNSHIP**

**MORGAN 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 6/16/2022**

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