



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Dallas Township
Crawford County
1761 Malcom Rd.
Bucyrus, Ohio 44820

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Dallas Township, Crawford 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 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, 2021 and 2020.

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 issues to report.

Current Year Observations

1. We noted the Township did not file its 2020 annual report by the established deadline. **Ohio Rev. Code § 117.38** requires the Township to file annual financial reports in the HINKLE system within sixty days after the close of the fiscal year, unless the Auditor of State extends that deadline. The 2020 filing deadline was March 1, 2021; however, the Township did not file its 2020 report until August 9, 2022.
2. We noted the Township did not have an established and adopted/approved records retention schedule/policy as of December 31, 2021. **Ohio Rev. Code §149.43(B)(2)** provides 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 public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Township should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the Township should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.

3. We noted the Township did not maintain written documentation to demonstrate the public record policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The Township should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.
4. We noted two Trustees did not obtain the required public records training for their terms ending December 31, 2021. **Ohio Rev. Codes § 109.43(B) and § 149.43(E)(1)** require that all state and local elected officials, or their designees, must attend at least 3 hours of training on Ohio's Public Records Laws during each term of office. Not doing so could result in the Township's elected officials not being properly educated about Ohio's Public Records laws and not being in compliance with the Township's applicable Public Records requirements



Keith Faber
Auditor of State
Columbus, Ohio

October 13, 2022

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DALLAS TOWNSHIP

CRAWFORD 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 11/10/2022

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