



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Reed Township  
Seneca County  
14616 East Township Road 8  
Attica, Ohio 44807

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Reed Township, Seneca County, Ohio (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. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements, maintain proof of completion of the training, and enter his hours into the Fiscal Integrity Act portal.
2. We noted none of the elected officials, or their appropriate designee, have attended three hours of public records training for each term of office as required by **Ohio Rev. Code §§ 109.43(B) and §149.43(E)(1)**. The training received must be certified by the Ohio Attorney General. Proof of completion of training may include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her appropriate designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Failure to attend these trainings could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders. The elected officials, or their appropriate designee(s), shall, during their term of office, attend public records training and maintain proof of completion of the training.

3. We noted the Township has established a public records policy and the Township's Fiscal Officer is the records custodian. **Ohio Rev. Code § 149.43(E)(2)** requires the records custodian to acknowledge receipt of a copy of the public office's public records policy. However, no acknowledgment receipt was found indicating the records custodian received the public records policy. This could result in records requests not being fulfilled in accordance with Ohio law. The Township shall obtain written evidence from the records custodian that the public records policy was received.
4. We noted the Township did not record several property tax and intergovernmental receipts to proper funds in accordance with **Ohio Rev. Code § 5705.10(C) and § 5705.10(D)**. The net effect of these errors was as follows:

<b>Fund Type / Fund</b>	<b>2020 Posting Errors</b>	<b>2019 Posting Errors</b>	<b>Total</b>
General Fund	\$ 32,771	\$ 582	\$ 33,353
Special Revenue Fund Type:			
Motor Vehicle License Tax Fund	3,975	5,623	9,598
Road and Bridge Fund	(33,449)	(3,150)	(36,599)
Permissive Motor Vehicle License Tax Fund	(3,296)	(3,056)	(6,352)

Adjustments have been recorded in the accounting system correcting the misstatements. These errors were the result of inadequate policies and procedures in reviewing the financial statements. Posting receipts to improper funds could lead to monies being used for unallowable purposes. The Township should implement controls to help ensure all transactions are reviewed to ensure posting to proper funds.



Keith Faber  
 Auditor of State  
 Columbus, Ohio

December 14, 2021

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**REED TOWNSHIP**

**SENECA 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 1/4/2022**

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