



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Madison Township  
Muskingum County  
1005 Dresden Adamsville Road  
Dresden, Ohio 43821

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Madison Township, Muskingum County, Ohio (the Township) for the years ended December 31, 2022 and 2021.

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, 2022 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. **Ohio Rev. Code § 149.43(B)(2)** provides that the Township should have an approved records retention schedule which is readily available to the public. The Township does not have a formal records retention schedule. This could lead to improper destruction of records.

The Township should create and approve the required record retention schedule. This issue is repeated from the prior basic audit.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Township should create a poster describing their public records policy and shall post such poster in a conspicuous place in the Township's public office and in all locations where the Township has branch offices.

**Current Year Observations (Continued)**

**2. Ohio Rev. Code § 149.43(E)(2) (Continued)**

Additionally, the Township should maintain written acknowledgement of receipt of the Public Records Policy from the records custodian/manager. This issue is repeated from the prior basic audit.

- 3. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must 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 designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Two of two (100%) of the Township's elected officials with terms ending in 2021, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This 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 approved designee, should, during their term of office, attend public records training and maintain proof of completion of the training.

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

Our prior basic audit for the years ending December 31, 2020 and 2019 identified noncompliance with Ohio Rev. Code § 507.12(C) as the Fiscal Officer did not complete the required Fiscal Integrity Act Training and Ohio Rev. Code § 5705.10(D) for not properly recording revenue. These issues have been corrected based on our current basic audit procedures.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 6, 2023

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**MADISON TOWNSHIP**

**MUSKINGUM 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 6/20/2023**

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