



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Pike Township  
Madison County  
Irwin, Ohio 43029

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pike Township, Madison 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 or accounting issues to report.

### Current Year Observations

1. We noted the Township passed a resolution establishing its Public Records Policy; however, the Township was unable to indicate compliance with the additional requirements provided by Ohio Rev. Code §149.43 including: not maintaining written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager; not having its Public Records Policy displayed in the Township's office and in all locations where the Township has branch offices; and not including the Public Records Policy in its employee manual/handbook.

**Ohio Rev. Code §149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records request. The statute further 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's Public Records Policy should be distributed to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the Public Records Policy should be conspicuously displayed in all of the Township's branch offices and the Public Records Policy must be included in policy manuals or handbooks. Failure to properly establish and maintain a public records policy pursuant to the requirements of Ohio Rev. Code §149.43 may result in the Township records not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

2. We noted the Township passed a resolution establishing a public records retention schedule/policy; however, a copy of its Records Retention Schedule was not able to be provided when requested. **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 have its Records Retention Schedule at a location readily available to the public. Failure to properly have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
3. We noted the former Fiscal Officer did not complete the required training for her term ending March 31, 2020. **Ohio Rev. Code § 507.12** requires any elected or appointed fiscal officer to complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

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

4. In addition to the item noted in number 1 and 2 above, our prior audit for the years ended December 31, 2019 and 2018 noted the Township was improperly including the Gasoline Tax Special Revenue Fund as part of the General Fund in the yearend financial statements. The Township has established a Gasoline Tax Fund and properly reported the fund on the December 31, 2021 and 2020 yearend financial statements.



Keith Faber  
Auditor of State  
Columbus, Ohio

February 6, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**PIKE TOWNSHIP**

**MADISON 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 2/21/2023**

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