



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Scott Township
Marion County
5246 Columbus Sandusky Rd N
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Scott Township, Marion County, (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 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, 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 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 did not advertise bids for a contract for the maintenance and repair of roads that exceeded forty-five thousand dollars. **Ohio Rev. Code § 5575.01(A)** requires in the maintenance and repair of roads, the board of township trustees may proceed either by contract or force account. When the board proceeds by contract, the contract shall, if the amount involved exceeds forty-five thousand dollars, be let by the board to the lowest responsible bidder after advertisement for bids once, not later than two weeks, prior to the date fixed for the letting of the contract, in a newspaper of general circulation within the township. The Township should implement policies and procedures to verify it complies with competitive bidding requirements. Failure to do so could result in entering contracts that are not the lowest price available.

2. We noted two Trustees did not complete/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. The training received must be certified by the Ohio Attorney General and 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. The Township's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Township's elected officials not being properly educated about Ohio's Public Records Laws and not following the Township's applicable public records requirements.
3. We noted the Township did not have an established and adopted/approved records retention schedule/policy. **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. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
4. We noted the Township did not maintain written documentation to demonstrate its Public Records 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 and 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.
5. We noted the Township purchased gift cards for a quarterly Marion County Township Association meeting but did not maintain a listing of attendees who won the gift cards, nor did they obtain signatures to evidence an attendee's receipt of the gift card. Gift Cards need to be safeguarded and accounted for in similar methods as if the Township was disbursing cash. The Township should maintain a ledger of the types and amounts of gift cards purchased and disbursed during each fiscal year. Upon disbursement of any gift card, the Township should maintain signatures of the individual receiving the gift cards. Maintaining organized documentation and support for financial transactions is essential in assuring the Township's financial statements are accurately presented and that all expenditures are made for a proper public purpose. We further recommend the Township develop a policy governing the use, distribution of, and safeguarding of gift cards.



Keith Faber
Auditor of State
Columbus, Ohio

August 21, 2023

OHIO AUDITOR OF STATE KEITH FABER



SCOTT TOWNSHIP

MARION 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 9/5/2023

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This report is a matter of public record and is available online at
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