



**CLARKSFIELD TOWNSHIP
HURON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023-2022

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Clarksfield Township
Huron County
5085 Eaton Road
Wakeman, Ohio 44889-9398

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Clarksfield Township, Huron County, Ohio (the Township) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 made principal payments on an outstanding bank loan during 2022. The original bank loan, which was paid off during 2022, was used by the Township to finance the purchase of land adjacent to the Township facility.

This type of debt is not authorized in **Ohio Rev. Code Chapter 133**. The Township had no statutory authority to incur debt through installment loans or promissory notes with any banking institutions. Inadequate policies and procedures related to debt issuance can result in illegal expenditures by the Township.

The Township should consult with legal counsel before incurring debt to determine if the debt is authorized by statute.

2. We noted the Township does not have an adopted records retention schedule. It therefore cannot have a copy of the records retention schedule available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to ensure the records retention schedule is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/research/local-government-records-program/local-retention-schedules-forms/>

3. We noted the Township does not have the public records policy displayed at the Township hall. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. Failure to post the public records policy could result in records requests not being fulfilled in accordance with Ohio law. The Township should post its public records policy conspicuously at all Township office locations.



Keith Faber
Auditor of State
Columbus, Ohio

May 7, 2024

OHIO AUDITOR OF STATE KEITH FABER



CLARKSFIELD TOWNSHIP

HURON 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 5/21/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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