



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Mason Township
Lawrence County
12455 County Road 2
Willow Wood, Ohio 45696

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mason Township, Lawrence County, (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. **Ohio Rev. Code §149.43(B)(2)**, states that the entity shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states any application or schedule for the destruction of records must be sent to the Ohio history connection for review to determine whether any of the records are of historical value in accordance with Ohio Revised Code Section 149.39. Once reviewed by the Ohio history connection, the applications are then forwarded to the Ohio Auditor of State's office, General Services Department for final.

The Township did not have a Records Retention Policy or Schedule. The Board of Township Trustees has not established such a policy and schedule. This could result in the Township being non-compliant with Public Records Laws and could result in the improper disposal of records.

The Township should establish a records retention policy and schedule.

Current Status of Matters Reported in our Prior Engagement

In addition to the compliance matter reported in item 1 above, the prior agreed upon procedures report for the years ended December 31, 2021, and 2020 noted the following matter:

Efficient • Effective • Transparent

2. We reported an exception regarding the debt payments being allocated to the General Fund instead of a bond retirement fund. The Township corrected this matter during 2022 and 2023.



Keith Faber
Auditor of State
Columbus, Ohio

July 15, 2024

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MASON TOWNSHIP

LAWRENCE 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 7/30/2024

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