



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Scott Township
Brown County
Georgetown, Ohio 45121

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Scott Township, Brown 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(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.

Ohio Rev. Code § 149.43(B)(2) states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Township should have a written acknowledgement of receipt of the public records policy from the records custodian/manager and create and display a poster describing the public records policy. The Township should also adopt and post a record retention schedule.

2. **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.

One Township elected official with a term ending in 2023, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training.

Current Status of Matters Reported in our Prior Engagement

In addition to the Sunshine Law compliance reported in items one and two above, our prior agreed upon procedures report for the years ended December 31, 2021 and 2020 also noted the Fiscal Officer was overpaid by \$68. The receipts journal recorded the Fiscal Officer's repayment of this amount on December 16, 2022.



Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2024

OHIO AUDITOR OF STATE KEITH FABER



SCOTT TOWNSHIP

BROWN 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 5/30/2024

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