



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Washington Township
Brown County
Sardinia, Ohio 45171

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

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.

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 does not have written acknowledgement from the records custodian/manager indicating they received the public records policy. Also, the Township does not have a records retention schedule.

The Township should have a written acknowledgement of receipt of the public records policy from the records custodian/manager. The Township should also adopt and have a record retention schedule available to the public.

Current Status of Matters Reported in our Prior Engagement

In addition to the Sunshine Law compliance reported in item one above, our prior agreed upon procedures report for the years ended December 31, 2021 and 2020 also noted two Township officials did not attend a

required Certified Public Records Training or have a designee attend a training. All Township officials, or their designee, attended the required training during the current audit period.

Our prior agreed upon procedures report also noted the Fiscal Officer was overpaid by \$290 and one Trustee was overpaid by \$170 in 2021. Since the total amount was under \$500, a Finding for Recovery was not issued. The Fiscal Officer and Trustee have not made repayment to the Township.



Keith Faber
Auditor of State
Columbus, Ohio

July 15, 2024

OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON 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 7/25/2024

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