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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Harrison Township
Champaign County
5340 SR 245 W
West Liberty, Ohio 43357

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Harrison Township, Champaign County, (the Township) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 have an established records retention schedule or have copies of it at a location readily available to the public. **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 and have the 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 or cause undue delay in processing records requests. Our prior audit also reported this noncompliance.

2. We noted one Trustee did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training. **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 and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General. Failure to attend the required training could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders. The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

3. In addition to the noncompliance reported in item 1 above, our prior audit for the years ended December 31, 2022 and 2021 reported noncompliance with Ohio Rev. Code § 121.22(F) which requires the Township to notify the public of its meetings. The Township properly notified the public of its meetings in 2024.
4. Our prior audit for the years ended December 31, 2022 and 2021 also reported noncompliance with Ohio Rev. Code § 149.43(E)(2) which requires the Township to conspicuously display its public records policy in its public office. The Township properly displayed its public records policy in its public office.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 31, 2025

OHIO AUDITOR OF STATE KEITH FABER



HARRISON TOWNSHIP

CHAMPAIGN 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 8/12/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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