



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



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Clark Township Fire District
Holmes County
3746 Township Road 162
Sugarcreek, Ohio 44681

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clark Township Fire District, Holmes County, (the District) for the years ended December 31, 2019 and 2018.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The District'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)** requires the District to adopt a records retention schedule, appoint a records manager to oversee District records and to have a copy of its current records retention schedule at a location readily available to the public. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to post a copy of the policy and retention schedule in a conspicuous place in the public offices.

The District has not established a records retention schedule nor appointed a records manager. In addition, a public records policy has not been posted in any of the District's offices. The District does not appear to have the required transparency over public records and could result in the public not being properly informed and increases the risk that public records requests will not be handled correctly.

2. **Ohio Rev Code 149.43 (E)** states that all public offices shall adopt a public records policy in compliance with **Ohio Rev Code 149.43** for responding to public records request. All public offices should ensure that employees are appropriately educated about the public office's obligations to provide records that are requested. The Ohio Attorney General's office has provided an example policy at www.ag.state.oh.us/publicrecords/modelpolicy.asp.

It was noted during the audit that the District did not adopt a Public records policy. A public records policy is required to ensure the District is in compliance with all the public records laws. All District employees need to be aware of the public record laws and what procedures to follow when a member of the public requests to examine public records.

Current Status of Matters Reported in our Prior Engagement

1. We noted in the prior audit the District did not file their financial statements on the Hinkle System in a timely manner. We have determined this matter was corrected for 2019 and 2018.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 11, 2020

OHIO AUDITOR OF STATE KEITH FABER



CLARK TOWNSHIP FIRE DISTRICT

HOLMES 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 8/25/2020

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This report is a matter of public record and is available online at
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