



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Hale Township
Hardin County
P.O. Box 174
Mt. Victory, Ohio 43340

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Hale Township, Hardin County (the Township) 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 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, 2019 and 2018.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 149.43(B)(2) requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The Township did not have a records retention policy. The Township should adopt a records retention policy and post it in a location that is available to the public.

Current Status of Matters Reported in our Prior Engagement

The prior audit report had two findings. One finding was a Material Weakness due to receipt, disbursement, and fund balance classification errors. The second finding was a Noncompliance Citation as the result of not allocating the proceeds from the sale of a truck to both of the funds used to purchase the truck. The Fiscal Officer indicated they have taken these findings into consideration when recording current financial activity.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 4, 2020

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HALE TOWNSHIP

HARDIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 19, 2020**