



**TEXAS TOWNSHIP
CRAWFORD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Texas Township
Crawford County
5772 Knauss Road
Sycamore, Ohio 44882

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Texas Township, Crawford County, Ohio, (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 issues to report:

Current Year Observations

1. We noted the Fiscal Officer did not attend all of the required training for her term ending December 31, 2019. **Ohio Rev. Code § 507.12** requires a newly elected township fiscal officer to complete at least a total of eighteen continuing education hours during the township fiscal officer's first term of office. A township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.
2. **Ohio Rev. Code § 117.38** requires the Township to file a financial report for each fiscal year with the auditor of state within sixty days after the close of the fiscal year, and Auditor of State Bulletin 2015-007 requires annual financial statements to be filed via the Hinkle System. We noted the Township filed its 2018 annual financial report via the Hinkle system within the required timeframe; however, the report did not include the notes to the financial statements as required. The Township filed a corrected 2018 annual financial report on May 28, 2020. The Township should ensure annual financial reports, including the notes to the financial statements, are filed with the Hinkle System by the required deadline.
3. We noted the Fiscal Officer and Trustees did not obtain public records training. **Ohio Rev. Codes § 109.43(B) and § 149.43(E)(1)** require that all state and local elected officials, or their designees, must attend at least 3 hours of training on Ohio's Public Records Laws during each term of office.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized initial 'K'.

Keith Faber
Auditor of State

Columbus, Ohio

June 16, 2020

OHIO AUDITOR OF STATE KEITH FABER



**TEXAS TOWNSHIP
CRAWFORD 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
JUNE 30, 2020**