



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Bedford Township
Coshocton County
23492 CR 17
Coshocton, Ohio 43812

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bedford Township, Coshocton County, (the Township) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. **Ohio Rev. Code § 149.43 (B) (2)** states that "to facilitate broader access to public records, 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 in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

The Township was unable to provide a records retention policy.

The Township should establish a records retention policy and ensure it is readily available to the public to ensure compliance with this Rev. Code §.

2. **Ohio Rev. Code § 149.43 (E) (2)** states that the "public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy."

The Township had a compliant public records policy that was provided by the Township Fiscal Officer, who is the Township's records custodian, however, we were unable to obtain written evidence the Fiscal Officer acknowledged receipt of the public records policy as described above.

Current Year Observations (Continued)

2. Ohio Rev. Code § 149.43 (B) (2) (Continued)

The Township should maintain written evidence the records custodian has acknowledged receipt of the public records policy.

3. **Ohio Rev. Code § 505.64** outlines the requirements for credit card usage policies for Townships. Ohio Rev. Code § 505.64 (D) states the compliance officer, if applicable, and the Board at least once every six months shall review the number of cards and accounts issued, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits. Additionally, Ohio Rev. Code § 505.64 (G) states the Fiscal Officer or the Fiscal Officer's designee annually shall file a report with the Board detailing all rewards received based on the use of the Township's credit card account.

The Board of Trustees did not perform periodic reviews of the number of cards, number of active cards, expirations dates and credit limits of active cards and accounts issued. The Fiscal Officer did not file a report with the Board of Trustees detailing all rewards received based on the use of the Township's credit card accounts. If no rewards are received on credit card accounts, a report should be filed stating such.

To improve controls over credit accounts, the Township should ensure all required reviews and reports are presented to the Board of Trustees for review regarding credit card accounts and usage.



Keith Faber
Auditor of State
Columbus, Ohio

May 13, 2021

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BEDFORD TOWNSHIP

COSHOCTON 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 5/25/2021

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