



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Clay Township  
Tuscarawas County  
P.O. Box 55  
Gnadenhutten, Ohio 44629

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Clay Township, Tuscarawas County, Ohio (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 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 did not provide a records retention schedule upon request. This could result in public records being destroyed prior to an authorized time as well as records requests not being fulfilled in accordance with Ohio law.

The Township should generate and approve a record retention schedule to include provisions for the application or schedule for destruction of public records, including transmission to the Ohio Historical Society and approval by the Auditor of State's Office. This will help reduce the risk that the Township records are mutilated or destroyed prior to an authorized time.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The Township had a compliant public records policy. However, we were unable to obtain written evidence that the records custodian acknowledged receipt of the public records policy as described above. This could result in records requests not being fulfilled in accordance with Ohio law.

The Township's public records policy shall be distributed to the records custodian/manager and the Township should maintain a written acknowledgement of receipt from the records custodian/manager.

3. **Ohio Rev. Code § 507.09** provides that, in Townships having a budget of more than two hundred and fifty thousand but not more than five hundred thousand dollars, the Fiscal Officer shall be entitled to compensation of \$14,435 annually if the Fiscal Officer was elected or appointed on or after January 1, 2020.

During 2020, the Fiscal Officer was overpaid by \$124, as the Fiscal Officer increased her salary in 2020 prior to her new term beginning on April 1, 2020. Overpayment of salaries can lead to subsequent unbudgeted expenditures.

The Fiscal Officer should carefully review payments to ensure they are paid according to statutory requirements.

4. Pursuant to HB No. 481, 133<sup>rd</sup> G.A., Section 27(F)(1), as amended by HB No. 614, 133<sup>rd</sup> G.A., not later than November 20, 2020, the fiscal officer of each subdivision shall pay the unencumbered balance of money in the subdivision's local coronavirus relief fund to the county treasurer.

The unencumbered balance of \$1,502 was not returned to the county treasurer by November 20, 2020.

The Township should return the unencumbered balance of money to the county treasurer.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 9, 2021

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**CLAY TOWNSHIP**

**TUSCARAWAS 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 8/19/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)