



OHIO AUDITOR OF STATE
KEITH FABER



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Ripley Township
Huron County
3720 Edwards Road
Greenwich, Ohio 44837

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Ripley Township, Huron 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 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, 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 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. We noted the Township does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

2. We inquired with Township management and determined that the Township did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the Township did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the Township as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Township should establish a public records policy to address the Township's available records, the times when public records may be inspected, and the costs associated with records requests. The Public Records Act requires that the policy be displayed conspicuously in all branches of the Township. In addition, the Township should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.



Keith Faber
Auditor of State
Columbus, Ohio

July 1, 2021

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RIPLEY TOWNSHIP

HURON 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 7/13/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov