



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Union Township
Morgan County
976 State Route 78
Malta, Ohio 43758

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Union Township, Morgan County (the Township), for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. The Township does not have an approved records retention schedule as required by Ohio Rev. Code § 149.381, therefore a schedule is not readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). The Township should adopt a records retention schedule as required by Ohio Rev. Code § 149.381.
2. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Two Trustees, with terms ran January 1, 2018 through December 31, 2021, did not attend or have a designee attend Public Records Training during their term of office.
3. We inquired with Township management and determined that the Township records custodian could not provide documentation that she received the public records policy as required by Ohio Rev. Code § 149.43(B)(2).

In addition to the matters reported above, the prior audit for the years ended December 31, 2019 and 2018 included the following.

Current Status of Matters Reported in our Prior Engagement

Credit Card Procedures were not implemented by the Township to ensure that transactions were complete, accurate and agreed to support. No change implemented by the Township.



Keith Faber
Auditor of State
Columbus, Ohio

July 11, 2022

OHIO AUDITOR OF STATE KEITH FABER



UNION TOWNSHIP

MORGAN 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 8/18/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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