



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Brookfield Township  
Noble County  
11544 Cordell Cove Lane  
Cumberland, Ohio 43732

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Brookfield Township, Noble County (the Township), for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted no formal records retention schedule has been adopted by the Board of Trustees and subsequently sent to Ohio Historical Connection for review and approval. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Further, Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Township should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Township should maintain this schedule and make it available to the public.
2. We noted the Township did not display the public records policy. 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; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Township should display its public records policy.

3. We noted two Trustees did not complete the required public records training for their terms ended December 31, 2021. Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B) state, in part, to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Township officials or their designees should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.
4. We noted the Township did not distribute their Public Records Policy to the employee who is the records custodian/manager. 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; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Township should distribute their Public Records Policy to the employee who is the records custodian/manager.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 17, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**BROOKFIELD TOWNSHIP**

**NOBLE 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 8/1/2023**

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