



OHIO AUDITOR OF STATE
KEITH FABER



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Jackson Township
Van Wert County
19159 Wetzel Road
Middle Point, Ohio 45863

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Jackson Township, Van Wert 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 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, 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 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 did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who 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 should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.
2. We noted that two of the Trustee's terms ended in December 2021, however their designee did not attend training until November 2022. **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 and 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. The Township's elected officials, or their appropriate designee(s) should, during their term of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Township's elected officials not being properly educated about Ohio's Public Records Laws and not following the Township's applicable public records requirements.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement identified that the Township did not maintain written evidence that the Records Custodian of the Township was provided the public records policy and that the policy was not on display at the Township hall. This was partially corrected, with the policy now being posted, however, written evidence was still not available. See #1 above.
2. Our prior engagement identified that the Township had not been notifying the public when and where meetings are to be held. We noted that the Township has now started to advertise the meetings to the public as required by Ohio Rev. Code Section § 121.22.



Keith Faber
Auditor of State
Columbus, Ohio

August 4, 2023

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JACKSON TOWNSHIP

VAN WERT 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 8/17/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov