



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Clark Township  
Coshocton County  
29402 Township Road 32  
Warsaw, Ohio 43844

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Clark Township, Coshocton County, Ohio (the Township), for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 §§ 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.

One of the Township's elected officials with term ending in 2023, did not, during his term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

**Current Year Observations (Continued)**

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.

**Ohio Rev. Code § 149.43(B)(2)** requires the entity to have available a copy of its current records retention schedule at a location readily available to the public.

Although the Township has established a public records policy, there is no written acknowledgement of receipt from the records custodian/manager. Also, the Township has not established a records retention policy that identifies the provisions for the application or schedule of destruction of public records, including transmission to the Ohio Historical Society and approval by the Auditor of State's Office. As a result, there was an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio as required.

The Township shall distribute the public records policy to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager.

The Township should also establish a records retention policy to include procedures used in the destruction of public records. This will help to ensure that all public records are properly accounted for by the Township and reduce the risk that the Township records are mutilated or destroyed prior to an authorized time.

3. **Ohio Rev. Code § 5705.14** provides that no transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, with some exceptions. The Township's filed Hinkle Report for fiscal year 2022 reflected a transfer out of the FEMA Fund and a transfer in to the General Fund, in the amount of \$31,282. However, the Township had correctly posted the receipt and expenditure between the two funds and not as a transfer. The Township should implement procedures to verify all transactions posted to their accounting system are properly reported on the Township's annual financial report. This will ensure that the Township's annual financial report is accurately prepared and transactions presented are in accordance with the Ohio Rev. Code.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 10, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**CLARK TOWNSHIP  
COSHOCTON 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 6/20/2024**

65 East State 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](http://www.ohioauditor.gov)