



**JEROME-WASHINGTON TOWNSHIP FIRE NEW COMMUNITY AUTHORITY
UNION COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Jerome-Washington Township Fire New Community Authority
Union County
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jerome-Washington Township Fire New Community Authority, Union County, (the Authority) for the years ended December 31, 2023 and 2022.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The Authority'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 issues to report.

Current Year Observations

1. We noted the Authority did not have an adopted public records policy as of December 31, 2023. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. The Authority should adopt a public records policy in accordance with Ohio Rev. Code § 149.43 and utilize the model public records policy developed and provided to all public offices by the Ohio Attorney General.
2. We noted the Authority did not have an established and adopted/approved records retention schedule as of December 31, 2023. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Authority should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public. Additionally, the Authority should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 10, 2024

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OHIO AUDITOR OF STATE KEITH FABER



JEROME-WASHINGTON TOWNSHIP FIRE NEW COMMUNITY AUTHORITY

UNION 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 5/23/2024

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