



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Marion Township
Pike County
Beaver, Ohio 45613

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Marion Township, Pike County, (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 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, 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 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. **Ohio Rev. Code § 149.43(E)(2)** provides that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office 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.

The Township did not designate a public records custodian/manager.

The public office 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.

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 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 as proof of training.

One Trustee's term expired in the audit period. The Trustee did not attend public records training during their term of office, nor did the Board send someone as a designee.

The elected officials or their designees should, during their term of office, attend public records training and maintain proof of completion of training.

3. Disbursements were not always posted or classified correctly. A portion of debt payments were incorrectly classified as Capital Outlay instead of Principal in 2022. To help ensure accuracy and reliability in the financial reporting process, management should perform a detailed review of its draft financial statements. The Fiscal Officer should also refer to the Ohio Township Handbook for guidance to determine the proper establishment of receipt and disbursement accounts and posting of receipts and disbursements.

Current Status of Matters Reported in the Prior Engagement

1. In the 2021 and 2020 audit report, the independent public accounting firm reported that receipts and disbursements were not always posted or classified correctly. The American Rescue Fund and the Cares Act Funds were recorded as Miscellaneous instead of intergovernmental. Debt payments were classified as Capital Outlay instead of Principal. The issue regarding the recording of debt payments was not corrected in 2022 and was noted in number 3 above.

In the 2021 and 2020 audit report, the independent public accounting firm also reported that the Township did not properly certify the availability of funds in the 2021 and 2020 audit period.

2. **Ohio Revised Code § 5705.41(D)** provides, in part, that no subdivision shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. Further, contracts and orders for expenditures lacking prior certification shall be null and void. Per inquiry with Tasha Cody, Fiscal Officer, in the prior year audit the fiscal officer was new to her position. She has taken the issue and worked to properly certify payments. No examples of this issue came to our attention during the performance of the basic audit procedures.



Keith Faber
Auditor of State
Columbus, Ohio

May 22, 2024

OHIO AUDITOR OF STATE KEITH FABER



MARION TOWNSHIP

PIKE 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 6/4/2024

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This report is a matter of public record and is available online at
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