



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Wayne Township  
Clinton County  
392 Clement Rd.  
Wilmington, OH 45177

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wayne Township, Clinton 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)** 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; 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 did not distribute their Public Records Policy to the records custodian/manager and did not include the public records policy in its manual or handbook.

### Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in the current year observations above, our prior year Agreed-Upon Procedures audit included the following matters:

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Efficient • Effective • Transparent

1. The Township did not have a records retention policy. The Township has adopted an appropriate records retention policy for 2023 and 2022.
2. The Township did not submit their Appropriations to the County Budget Commission therefore, expenditures exceeded Appropriations. This has been corrected for the current audit period.
3. The Township did not return the COVID money by the required deadline to the county. This has been corrected for the current audit period.
4. The Township did not properly post the tax settlement deductions to the correct funds and allocate them correctly. This has been corrected for the current audit period.
5. The Township did not complete duplicate receipts for cemetery plot purchases or rental hall fee cash payments. This has been corrected for the current audit period.
6. The Township did not properly record homestead receipts, rollback receipts, MVL taxes and Permissive Motor vehicle taxes. This has been corrected for the current audit period.
7. The Township did not have an OPERS withholding authorization form on file for one employee. This has been corrected for the current audit period.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**WAYNE TOWNSHIP**

**CLINTON 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 8/27/2024**

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)