



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Winchester Township
Adams County
Seaman, Ohio 45679

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Winchester Township, Adams 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 attend at least 3 hours of training on Ohio's Public Records Laws during each term of office.

Current Status of Matters Reported in our Prior Engagement

1. In the prior year Agreed Upon Procedures report, the Township did not properly record the proceeds in a bond fund (i.e. capital projects fund) as required by Ohio Rev. Code § 5705.09. Per testing and inquiry, no new debt proceeds were noted during 2023 or 2022.
2. In the prior year Agreed Upon Procedures report, the Township had three instances in 2021 and four instances in 2020 where the check number on the bank statement and the check number recorded in the Payment Register Detail Report did not match. Per our scan of Township records, we did not note any check numbers not matching the bank statements.
3. In the prior year Agreed Upon Procedures report, the Township did not complete the Public Records Training for two of the Trustees. This issue was not corrected in the current audit period. See Current Year Observation number 2 above.
4. In the prior year Agreed Upon Procedures, the Township was missing one employee's Federal income tax withholding authorization and no employees had the State income tax withholding authorizations. It was recommended that the Township put pay rates approvals in the minutes and/or personnel files. Per review of employee personnel files, this issue has been corrected.



Keith Faber
Auditor of State
Columbus, Ohio

May 23, 2024

OHIO AUDITOR OF STATE KEITH FABER



WINCHESTER TOWNSHIP

ADAMS 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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