



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Taylor Creek Township  
Hardin County  
11694 CR 190  
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Taylor Creek Township, Hardin County (the Township) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issue to report.

### **Current Year Observation**

**Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The Township did not have a records retention policy. The Township should adopt a records retention policy and post it in a location that is available to the public.

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

The prior audit report had a Material Weakness due to receipt and fund balance classification errors, the failure to record some property tax receipts at the gross amount, and errors in the notes to the financial statements, There was also a Noncompliance Finding due to some restricted receipts recorded in the wrong fund. The Fiscal Officer indicated these findings were taken into consideration when recording current financial activity.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 4, 2020

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**TAYLOR CREEK TOWNSHIP**

**HARDIN COUNTY**

### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 19, 2020**