



OHIO AUDITOR OF STATE
KEITH FABER



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Logan Township
Auglaize County
19854 State Route 198
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Logan Township, Auglaize County, (the Township) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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

- Ohio Rev. Code § 117.38** states, in part, that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. Also, the report shall be filed with the auditor of state within sixty days after the close of the fiscal year. The Township did not file the required financial statements for 2019 with the Auditor of State's office until November 16, 2020. The filing due date was March 2, 2020. The Township should implement procedures to ensure that the annual financial report is filed on the Hinkle System in a timely manner and that all filings include the required financial statements and notes to the basic financial statements.
- Ohio Rev. Code § 149.43(B)(2)**, states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Township has not properly established a records retention schedule. Failure to establish and maintain a records retention schedule may result in records of the Township not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code. The Township should properly establish a records retention schedule.
- Ohio Rev. Code § 149.43(E)(1)** states, in part, that to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. The Township fiscal officer attended training in 2020. However, there was no evidence that the Township trustees attended training or designated someone to go on their behalf. Failure to attend public records training could lead to violation of Ohio Revised Code sections regarding open meetings and Ohio Sunshine Laws. The Township elected officials should properly attend public records training.

4. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that the public office shall distribute the public records policy to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The Township was unable to provide written evidence that the public records policy was provided to the records custodian. We recommend that the Township designate a records custodian and maintain written evidence that the custodian received and read the public records policy. Failure to do so could result in future non-compliance.

Current Status of Matters Reported in our Prior Engagement

The prior audit for the years ended December 31, 2018 and 2017 included two material weaknesses regarding monthly reconciliations of bank balances to book balances not being prepared by the fiscal officer and improper posting of receipts and improper presentation of fund balance classifications on the financial statements. These issues have been fully corrected for the years ended December 31, 2020 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio
July 9, 2021

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LOGAN TOWNSHIP

AUGLAIZE 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 7/22/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov