



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Madison Township  
P.O. Box 263  
Vinton County  
Zaleski, Ohio 45698-0263

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Madison Township, Vinton County, Ohio (the Township), for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2021 and 2020.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 §§ 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's Office 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 to serve as proof of training.

One of the Township's elected officials with term ending in 2021, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

**Current Year Observations (Continued)**

2. **Ohio Rev. Code § 507.12(C)(4)** provides that at least two hours of ethics instruction shall be included in the continuing education hours required.

The Fiscal Officer's term ended on March 31, 2020 without obtaining the required two hours of ethics training for the April 1, 2016 through March 31, 2020 term.

The Fiscal Officer should ensure that the minimum hours of training are obtained each term of office.

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

1. In addition to the matters reported in above, our prior basic audit for the years ended December 31, 2019 and 2018 included a citation for failure to maintain and utilize a records retention schedule. A schedule was provided during the current audit proving that the issue was corrected.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 29, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**MADISON TOWNSHIP**

**VINTON 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 5/12/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)