



OHIO AUDITOR OF STATE
KEITH FABER



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York Township
Morgan County
11020 Walpole Rd., NW
Crooksville, Ohio 43731

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the York Township, Morgan County (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, 2020 and 2021.

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. We inquired with Township management and determined that the Township did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required per **Ohio Rev. Code § 149.43(B)(2)**.
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's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. We noted that the Fiscal officer, nor the Trustees whose terms ended during our audit period, attended public records training.
3. **Ohio Rev. Code § 149.43(E)(2)** further 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; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing 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 has named the Fiscal Officer as records custodian/manager to have custody of the records of that office. There is no written documentation that Fiscal officer was provided a copy of the public records policy.

Current Year Observations (Continued)

4. **Ohio Rev. Code § 117.38** requires entities to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007, in the Hinkle System. The Township did not file its 2021 financial information in the Hinkle System until July 12, 2022, which was past the deadline to file.
5. **Ohio Rev. Code § 507.12** requires each re-elected Fiscal Officer to complete 12 hours of continuing education before each subsequent term (including two hours of ethics training). Per review of the Auditor of State's Fiscal Integrity Portal, we noted that the York Township Fiscal Officer did not complete the twelve hours of Continuing Education Requirements for a subsequent term nor the two hours of required ethics instruction, that shall be included in the continuing education for each term. The York Township Fiscal Officer's term ended March 31, 2020.
6. We obtained a summary of note debt activity for 2020 and 2021 and agreed principal and interest payments from the related debt amortization schedules to gasoline tax fund payments reported in the Payment Register Detail Report. We also compared that date the debt service payments were due to the date the Township made the payments. For the year ended December 31, 2021, the Township posted \$13,700 as principal and \$321 to the miscellaneous expense in 2021 rather than \$13,825 to principal and \$196 to interest. For the year ended December 31, 2020, the Township posted \$14,817 as principal rather than \$13,747 to principal and \$1,070 to interest.
7. We inquired of management and inspected the payment listing report for evidence of debt payment activity during 2020 and 2021. We found the Township signed promissory notes with a local bank to purchase a tractor in 2018 and truck in 2016, in the amounts of \$16,120 and \$45,499, respectively. There is no statute in Ohio Rev. Code § 133 that expressly permits this type of debt for Townships.



Keith Faber
Auditor of State
Columbus, Ohio

October 18, 2022

OHIO AUDITOR OF STATE KEITH FABER



YORK TOWNSHIP

MORGAN 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 11/10/2022

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