



**SYCAMORE TOWNSHIP
WYANDOT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Sycamore Township
Wyandot County
700 South Sycamore Ave
P.O. Box 141
Sycamore, Ohio 44882-0141

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sycamore Township, Wyandot County, Ohio (the Township) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 § 5705.10(C)** provides all revenue derived from a special levy shall be credited into a special fund for such purpose. We noted the August 2021 property tax settlement was inappropriately recorded to the General fund, rather than allocated to the funds for which the property taxes were levied. This resulted in an adjustment of \$3,262 from the General fund to the Road and Bridge fund and an adjustment of \$7,033 from the General fund to the Fire Levy fund.

Adjustments have been recorded in the Township's accounting system to correct this error. The Township should implement controls to help ensure all transactions are posted to proper funds.

2. We noted the Township does not have an adopted records retention schedule. It therefore cannot have a copy of said schedule available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow records retention schedule could result in public records being disposed of prematurely. The Township should implement procedures to ensure the appropriate schedule is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention scheduled to aide local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.



Keith Faber
Auditor of State
Columbus, Ohio

October 3, 2023

OHIO AUDITOR OF STATE KEITH FABER



SYCAMORE TOWNSHIP

WYANDOT 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 10/17/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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