



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

York Township
Union County
Richwood, Ohio 43344

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the York Township, Union County, (the Township) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. We noted the Township did not have an established and adopted/approved records retention schedule/policy as of December 31, 2023. **Ohio Rev. Code §149.43(B)(2)** provides that a public office shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Township should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the Township should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.
2. We noted the Township was unable to provide written documentation that the Township's records custodian/manger acknowledged receipt of the copy of the Township's Public Records Policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions regarding their public records policy. Public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Township should distribute the Public Records Policy to the records custodian/manager and the Township should have a written acknowledgement of receipt from the records custodian/manager.

3. We noted the Township did not have their Public Records Policy conspicuously displayed for public viewing. **Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions regarding their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.
4. We noted the Township's Public Record Policy is not included in their policy manual. **Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions regarding their public record policy. 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.



Keith Faber
Auditor of State
Columbus, Ohio

April 9, 2024

OHIO AUDITOR OF STATE KEITH FABER



YORK TOWNSHIP

UNION 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 4/23/2024

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