



**BUTLER TOWNSHIP
KNOX COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Butler Township
Knox County
Howard, Ohio 43028

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Butler Township, Knox County, (the Township) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 does not have a Public Records Policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy for responding to public records requests. Lack of a Public Records Policy could lead the Township to respond to public records requests in a way that is not compliant with ORC149. The Township should adopt a Public Records Policy.
2. We noted the Township does not have a records retention schedule. Ohio Rev. Code § 149.43(B)(2) requires public offices to have available a copy of their current records retention schedule at a location readily available to the public. Lack of a Records Retention Schedule could potentially cause the Township to dispose of records in an improper timeframe. The Township should adopt a Records Retention Schedule and ensure that it is available to the public.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 2, 2020

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OHIO AUDITOR OF STATE KEITH FABER



BUTLER TOWNSHIP

KNOX COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 30, 2020**