



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Malta Township  
Morgan County  
2817 Conk Palmer Road  
Malta, Ohio 43758

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

## Current Year Observation

**Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

**Ohio Rev. Code § 149.381** states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio history connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval.

No formal records retention schedule has been adopted by the Board of Trustees' records commission and subsequently sent to Ohio Historical Connection for review and approval.

The Township should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Township should maintain this schedule and make it available to anyone wishing to review the schedule.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 4, 2020

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**MALTA TOWNSHIP**

**MORGAN 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  
MAY 14, 2020**