



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Paint Township
Ross County
937 Chambliss Road
Bainbridge, Ohio 45612

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Paint Township, Ross 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. **Ohio Rev. Code § 149.42** provides any application or schedule for the destruction of records must be sent to the records commission created under Ohio Rev. Code Chapter 149 (Ohio Department of Administrative Services if the entity is a state agency). Once the records commission has approved the application or schedule, it is forwarded to the Ohio History Connection for review to determine whether any of the records are of historical value [Ohio Rev. Code § 149.381] Once reviewed by the Ohio History Connection, the application or schedule is then forwarded to the Ohio Auditor of State's Office, General Services Department for final approval. (Note: this is not the same policy as the public records policy) It includes provisions for the application or schedule for destruction of public records, including transmission to the Ohio History Connection and approval by the Auditor of State's Office.

The Township has a Records Retention Schedule on file that is readily available to the public. The Township should adopt a Records Retention Policy that includes provisions for the application or schedule for destruction of public records, including transmission to the Ohio History Connection and approval by the Auditor of State's Office.

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

Keith Faber
Auditor of State

Columbus, Ohio

May 12, 2020

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PAINT TOWNSHIP

ROSS 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 26, 2020**