



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Marlboro Township
Delaware County
PO Box 492
Waldo, Ohio 43356

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Marlboro Township, Delaware County, (the Township) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** states that a public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. We noted the Township does not have a public records policy poster. Failure to properly display a public records policy poster may result in the general public not being aware of the Township's public records policy. The Township should display a public records policy poster at the Township Hall.
2. **Ohio Rev. Code § 149.43(E)(2)** requires the employee of the public office who is the records custodian to acknowledge receipt of the public records policy. We noted the Township did not have written evidence to indicate the records custodian had received the public records policy. Failure to provide the records custodian with the public records policy may result in unfulfilled public records requests. The Township should obtain a written acknowledgment from the records custodian indicating they have received the public records policy.

3. **Ohio Rev. Code § 507.12(C)(2)** states a township fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. We noted the Township's fiscal officer did not obtain the required number of hours of continuing education courses during her subsequent term of office (4/1/20 – 3/31/24). Failure to obtain the required continuing education courses may result in financial errors. The fiscal officer should obtain the required continuing education courses and maintain documentation of her attendance.

Current Status of Matter Reported in our Prior Engagement

4. The prior audit for the years ended December 31, 2022 and 2021 included a noncompliance finding for not having an adopted records retention schedule/policy. This issue was corrected and was not reported above in the current year observations.



Keith Faber
Auditor of State
Columbus, Ohio

June 12, 2025

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MARLBORO TOWNSHIP

DELAWARE 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 6/26/2025

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This report is a matter of public record and is available online at
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