



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Wayne Township
Pickaway County
24737 Sr 104
Circleville, OH 43113

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

Current Year Observations

1. The Township did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Township should properly adopt a public records policy and once adopted, take all actions statutorily required by **Ohio Rev. Code § 149.43(E)(2)**, including, but not limited to, the following requirements:
 - a. Include the public records policy in the Township's policy manual;
 - b. Maintain written documentation that the Township's records custodian/manager was provided a copy of the Township's public records policy; and
 - c. Display a poster describing the Township's public records policy in a conspicuous place in its public office.

Failure to establish and maintain a public records policy and take all actions statutorily required by **Ohio Rev. Code § 149.43(E)(2)** may result in records of the Township not being available for public inspection or requests and could lead to noncompliance with the Ohio Revised Code.

2. The Fiscal Officer and the Township Trustees, during their terms ending December 31, 2024, failed to provide evidence of attending a required Certified Public Records Training or by an appropriate designee authorized by the Trustees to attend training on their behalf. **Ohio Rev. Code § 109.43(B)** and **149.43(E)(1)** require all state and local elected officials, or their designees, to attend three hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. The Township's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Failure to do so could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.
3. The Township did not approve/adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. 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 and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.
4. The Township was unable to provide public notices for the public meetings held during the engagement period. **Ohio Rev. Code § 121.22(F)** requires that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media that have requested notification immediately of the time, place, and purpose of the meeting. The Township should establish a reasonable method to inform the general public of the time and place of all regularly scheduled Township meetings and the time, place, and purpose of all special meetings. Failure to do so could result in the violation of Sunshine Laws.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 19, 2025

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WAYNE TOWNSHIP

PICKAWAY 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 9/2/2025

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