



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Wilson Township
Clinton County
1170 Thorpe Rd.
Sabina, Ohio 45169

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Wilson Township, Clinton 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. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy and create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

The Township has no written acknowledgement that the public records policy was distributed to the records custodian/manager. In addition, there is no poster describing the public records policy posted in the Township branch. This could result in records requests not being fulfilled in accordance with Ohio law.

The policy shall be distributed to the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Township's branch offices.

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Keith Faber
Auditor of State
Columbus, Ohio

April 1, 2025

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WILSON TOWNSHIP

CLINTON 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 4/15/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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