

# Bastin & Company, LLC

*Certified Public Accountants*

## Management Letter

Sycamore Township  
Hamilton County  
8540 Kenwood Road  
Cincinnati, Ohio 45236

To the Board of Trustees:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Sycamore Township, Hamilton County, (the Township) as of and for the year ended December 31, 2020, and the related notes to the financial statements and have issued our report thereon dated June 22, 2021 wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the Township and that the Township made changes to their cash basis reporting model during 2020.

*Government Auditing Standards* also require that we describe the scope of our testing of compliance with laws and regulations and internal control over financial reporting and report any irregularities, illegal acts, significant deficiencies and material weakness in internal control. We have issued the required report dated June 22, 2021, for the year ended December 31, 2020.

We are submitting for your consideration the following observation on the Township's compliance with applicable laws and regulations and on its internal controls. This comment reflects a matter that, while in our opinion does not represent a material instances of noncompliance or significant deficiency or material weakness, we believe represents a matter for which improvement in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the recommendation suggested below. This comment reflects our continuing desire to assist your organization. If you have any questions or concerns regarding this comment, please do not hesitate to contact us.

### 1. **Public Records Policy**

Ohio Rev. Code §149.43(E)(2) states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code."

Our review of the policies and procedures of the Township determined that a formal public records policy has not been developed that meets the requirements of the Ohio Revised Code.

### **Recommendation**

We recommend that the Township develop a public records policy that meets the requirements of Ohio Rev. Code §149.43.

This report is intended solely for the information and use of management, the Township Board of Trustees and others within the Township and is not intended to be and should not be used by anyone other than these specified parties.

*Bastin & Company, L L C*

Cincinnati, Ohio  
June 22, 2021