



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Batesville
Noble County
P.O. Box 325
Quaker City, Ohio 43773

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Batesville, Noble County, Ohio (the Village), for the years ended December 31, 2020 and 2019.

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 Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31 2020 and 2019.

The Village'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 § 109.43(B)** states in part the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Fiscal Officer acts as designee and did not attend Public Records Training for council member terms ending in 12/31/2019 and her term ended 3/31/20. The Village officials or their designee should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.
2. We noted that the Village has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43**. The Village should establish a public records policy in accordance with the aforementioned Ohio Revised Code.
3. **Ohio Rev. Code § 149.43(B)(2)** requires the Village to have available a copy of its current records retention schedule at a location readily available to the public. The Village has not adopted a records retention schedule. The Village should establish a records retention schedule.
4. **Ohio Rev. Code § 733.81(D)(2)** states that a 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. The Fiscal Officer did not obtain the required amount of training courses for her term ending March 31, 2020. The Fiscal Officer should attend trainings to help further her continuing education as required by the aforementioned Ohio Revised Code.

Current Year Observations (Continued)

5. **Ohio Rev. Code § 5747.06(A)** requires every employer making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period a tax prescribed by rule of the tax commissioner. The Village neither withheld nor remitted any state income taxes during 2020 and 2019, nor did the Village have IT-4 forms on file for its officials.



Keith Faber
Auditor of State
Columbus, Ohio

June 14, 2021

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VILLAGE OF BATESVILLE

NOBLE 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 6/29/2021

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