



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

BASIC AUDIT REPORT

Village of Chesterville
Morrow County
PO Box 13
Chesterville, OH 43317

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Chesterville, Morrow 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 Section 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 Section 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. We noted the Fiscal Officer did not complete the two hours of ethics training for the current term. Ohio Rev. Code Section 733.81(C)(4) states, in part, that in addition to the six hours of initial education required under this division, at least two hours of ethic instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section. The Fiscal Officer should attend all appropriate training as required by Ohio Rev. Code Section 733.81.
2. We noted the Village has not implemented a Records Retention Policy/Schedule and does not have written evidence that the records custodian/manager acknowledged receipt of the Public Records Policy.

Ohio Rev. Code Section 149.43(B)(2) states, a public office also shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code Section 149.43(E)(2) states, in part, that "[t]he public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office and the public office shall require that employee to acknowledge receipt of the copy of the public records policy." Failure to maintain all records, implement a Records Retention Schedule, or maintain written evidence that the records custodian was provided the Public Records Policy could lead to noncompliance with the Open Records Laws.

The Village should adopt a Records Retention Policy/Schedule and obtain written evidence that the records custodian/manger received the Public Records Policy.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CHESTERVILLE

MORROW 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 10/14/2021

88 East Broad 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
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