



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Elgin  
Van Wert County  
18079 Walnut Street  
Elgin, Ohio 45894

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 Elgin, Van Wert County, (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 that the Village Clerk-Treasurer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. Ohio Rev. Code § 733.81 (D) (2) states in part 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. We recommend that the Clerk-Treasurer attend the required fiscal integrity act training. Failure to obtain the required training could result in improper knowledge of fiscal officer requirements.
2. We noted that none of the Council members, mayor, or Clerk-Treasurer have attended public records training. Ohio Rev. Code § 149.43 (E) (1) states to ensure all employees of public office are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. We recommend that the Village elected officials or his/her designee attend the required training. Failure to do so could result in violation of Sunshine Laws.
3. We noted the Village was unable to provide written evidence that the Public Records Policy was provided to the records custodian, as required by Ohio Rev. Code § 149.43(B)(2). We recommend that the Village designate a records custodian and maintain written evidence that the custodian received and read the Public Records Policy. Failure to do so could result in future non-compliance.

## Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2018 and 2017 included observations regarding the timely filing of complete financial statements in the Hinkle System and integrating budgeted receipts into a revenue ledger. The Village timely filed complete financial statements in the Hinkle System for the current

audit period and has implemented budgeted receipts into the Revenue Journal maintained by the Clerk-Treasurer.

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  
June 3, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ELGIN**

**VAN WERT 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 6/15/2021**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)