



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Highland  
Highland County  
Highland, Ohio 45132

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 Highland, Highland 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 no significant compliance or accounting issues to report.

## Current Year Observations

1. **Ohio Rev. Code § 507.12 and §733.81** states a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

The Village Fiscal Officer did not complete the required hours of continuing education. In addition, until our audit, she did not set up an account on the Fiscal Integrity Act portal for tracking purposes. She was not aware of this requirement during the audit period and that is why she had not set this up. This could result in failure to receive appropriate continuing education and improper tracking of the continuing education that was received. The Fiscal Officer has now setup an account on the Fiscal Integrity Act portal.

The Village Fiscal Officer should obtain required continuing education and report that training through the Fiscal Integrity Act portal.

2. **Ohio Rev. Code §149.43(E)(2)** provides that public offices shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Due to deficiencies in public record request procedures and monitoring, the Village did not conspicuously display a poster that describes its public record policy within its office. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village should display a poster describing its public records policy conspicuously within its office.

3. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Three of three (100%) of the Village's elected officials with terms ending in 2021, did not during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

#### **Current Status of Matters Reported in our Prior Engagement**

1. The prior audit for the years ended December 31, 2018 and 2017 included an adjustment to post Special Assessments receipts properly in the Sewer funds. Special Assessments in receipt 47-2019 were posted to the General fund in the amount of \$7,453.22 which should be posted to the Sewer fund. The Village made all adjustments to the accounting system and financial reports.



Keith Faber  
Auditor of State  
Columbus, Ohio  
June 17, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF HIGHLAND**

**HIGHLAND 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](http://www.ohioauditor.gov)