



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Village of Sarahsville
Noble County
321 Main Street
Sarahsville, Ohio 43779

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 Sarahsville, 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 § 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 approve a records retention policy.
2. The Village has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The Village should adopt a public records policy with the aforementioned Ohio Revised Code.
3. **Ohio Rev. Code § 149.43(E)(2)** provides that all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. **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. Two Council members did not attend public records training for their term ending during the audit period, nor did they have a designee go to the training in their place. 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.
4. The Village made a debt payment late on the OWDA loan that was due July 1, 2020. The payment was posted by OWDA on August 18, 2020. The Village should pay debt payments in a timely manner to avoid any late fees or penalties.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

August 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SARAHSVILLE

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 9/7/2021

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
www.ohioauditor.gov