



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Cecil
Paulding County
301 West Third Street
Cecil, Ohio 45821-0164

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 Cecil, Paulding County, Ohio (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 Mayor did not attend or have an appropriate designee attend the required Public Records training. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require that officials elected to statewide or local office, or their appropriate designees, receive three hours of Public Records training for each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed can include documentation that either the Attorney General's office or another entity certified by the Attorney General provided the training the elected official received. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Failure to attend the required Public Records training could result in elected officials not being properly informed of public records requirements. The Mayor shall receive training on public records laws during each term of office and retain the certificate from the Attorney General as proof of training.
2. We noted as of December 31, 2021, there were \$25,383 in delinquent sewer utility accounts. This situation causes the Village to suffer a loss of revenue. To improve control and accountability over the Village's sewer utility billing collections, the Village should adopt stringent guidelines of collection procedures for utility accounts, which should list actions to be followed in collecting unpaid accounts and the timeframes they should occur. Village officials should regularly review listings of outstanding unpaid customer accounts and determine collection actions to be taken on including certifying delinquent accounts to the County Auditor each year.

Current Status of Matters Reported in our Prior Engagement

Item 2 noted above was also reported in our prior engagement for the years ended December 31, 2019 and 2018.



Keith Faber
Auditor of State
Columbus, Ohio

September 7, 2022

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VILLAGE OF CECIL

PAULDING 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 9/20/2022

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