



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Fulton  
Morrow County  
Fulton, Ohio 43321

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 Fulton, Morrow County, (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 issues to report.

### Current Year Observations

- 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. We noted that one Village Council Member with a term ending during the audit period could not provide documentation showing attendance of a certified Public Records Training or approved an appropriate designee to attend in their place. The Village's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not fulfilling this obligation could result in improper education of Village officials regarding the office's duties related to public records requests as well as improper withholding of information from stakeholders.
- Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office and that the public office shall require that employee to acknowledge receipt of the copy of the public records policy. We noted that the Village's records custodian did not acknowledge receipt of a copy of the Village's Public Records Policy as required by Ohio Rev. Code § 149.43(E)(2). The Village should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager. Failure to do so could result in the records custodian lacking the knowledge base regarding the Village's duties related to public records services.

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

November 4, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF FULTON**

**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 11/22/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)