



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Hartford
Licking County
Croton, Ohio 43013

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 Hartford, Licking 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 or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 507.12 and 733.81** require all fiscal officers attend the fiscal integrity act training during their term. Two hours of ethics training is required per term and newly elected or appointed fiscal officers or clerk treasurers are required to obtain 18 hours of training 6 in the first year. Re-elected fiscal officers or clerk treasurers are required to obtain 12 hours during their term. The Village fiscal officer only attended 1.5 hours of training as of December 31, 2021. Failing to obtain the required training could result in the Village's fiscal officer being unaware of changes to accounting standards and Ohio Laws.
2. **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 one of the Village elected officials did not attend the required certified Public Records Training or have an appropriate designee attend training during their terms ending December 31, 2021. This could result in the public offices lacking the knowledge base regarding the offices' duties related to public records requests as well as improper withholding of information. The elected officials, or their designee(s), should during their terms of office, attend Public Records Training and maintain proof of completion of the training.



Keith Faber
Auditor of State
Columbus, Ohio

October 13, 2022

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VILLAGE OF HARTFORD

LICKING 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
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