



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Laura
Miami County
108 South Main Street
Laura, Ohio 45337

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 Laura, Miami 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 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 Status of Matter Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** states, in part, "the public office 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. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site."

The Village did not have the public records policy displayed in the Village office or on the Village website.

Failure to have the public records policy displayed in the Village office could lead to a lack of public understanding of the Village's public records policy.

The Village should display the public records policy in the Village office and/or on the Village's website.

This matter was also identified as part of the prior basic audit procedures.

Current Year Observation

2. **Ohio Rev. Code § 149.351** requires all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Rev. Code §§149.38 through 149.42.

Current Year Observation (Continued)

The Village had several public records requests during 2020 and 2021. However, the Village was only able to provide documentation related to one public record request made during 2021.

Failure to maintain these required records may result in the Village's inability to document and verify that all public records requests were properly and timely fulfilled.

The Village should implement procedures to verify that all records and other documentation is maintained and is only removed or destroyed in accordance with the Village's records retention schedule.



Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2022

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VILLAGE OF LAURA

MIAMI 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 9/27/2022

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This report is a matter of public record and is available online at
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