



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Village of Venedocia
Van Wert County
PO Box 611
Venedocia, Ohio, 45894

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 Venedocia, Van Wert County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Village did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **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. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. 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.
2. We noted that none of the Village's elected officials with terms ending December 31, 2021, attended the required public records training or had an appropriate designee go on their behalf during their respective terms. **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 and 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. 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 doing so could result in the Village's elected officials not being properly educated about Ohio's Public Records Laws and not following the Village's applicable public records requirements.

3. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in Ohio Rev. Code § 733.81. In addition, the Fiscal Officer has not attended or completed an annual exemption to fulfill the requirements outlined in Ohio Rev. Code § 135.22(B). This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** requires public offices to distribute their Public Records Policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office. The Village could not provide written evidence that the Public Records Policy was provided to the records custodian/manager. This was not corrected during the engagement period and was repeated in (1) above.
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. None of the elected officials attended the required Certified Public Records Training or had an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This was not corrected during the engagement period and was repeated in (2) above.
3. **Ohio Rev. Code § 135.22(B)** states that to enhance the background and working knowledge of investments, cash management, and ethics, the Treasurer of State shall provide annual continuing education programs for Fiscal Officers. A Fiscal Officer annually shall complete the continuing education programs described, unless the Fiscal Officer annually provides a notice of exemption. The Fiscal Officer did not attend the annual continuing education programs provided by the Auditor of State or complete the annual exemption to the Auditor of State's office in either year 2019 or 2020. This was not corrected during the engagement period and was repeated in (3) above.



Keith Faber
Auditor of State
Columbus, Ohio

June 14, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF VENEDOCIA

VAN WERT 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 6/27/2023

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