



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Corwin
Warren County
Waynesville, Ohio 45068

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 Corwin, Warren 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. The Village did not have their public records policy displayed in all branches of the Village as required by Ohio Rev. Code 149.43(E)(2).
2. The Village did not have a records retention policy or schedule during the engagement period and did not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2).
3. The Village did not have evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code 149.43(E)(2).
4. The Village refiled their December 31, 2022 financial statements on July 25, 2023, which resulted in a late filing of the financial statements.

Current Status of Matters Reported in our Prior Engagement

5. In addition to the matters reported above, our prior audit for the years ended December 31, 2020 and 2019 included a matter that the fiscal officer did not complete required training before the end of his term. The fiscal officer's new term began in 2020 and the Fiscal Officer has currently attended eleven hours of training.

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

August 1, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CORWIN

WARREN 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 8/15/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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