



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Burgoon
Sandusky County
P.O. Box 56
Burgoon, Ohio 43407-0056

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 Burgoon, Sandusky County, Ohio (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. **Ohio Rev. Code § 117.38** provides each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. **Ohio Rev. Code § 117.38** further provides the report shall be certified by the proper office or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Village's original filing for 2022 did not conform to the rules prescribed by the auditor of state. The Village refiled the financial report for 2022 on December 6, 2023, which was not within sixty days after the close of the fiscal year. The Village should file annual financial reports that conform to rules prescribed by the auditor of state within sixty days after the close of the fiscal year.

2. We examined the bank reconciliations prepared as of December 31, 2022 and November 30, 2023 and found reconciling errors in the amounts of \$959 and \$2,622, respectively.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The Fiscal Officer should review transactions recorded since the last reconciliation and correct the error.

3. We noted that the Village does not have a poster displayed at the Village offices describing the public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. This could result in records requests not being fulfilled in accordance with Ohio law. The Village should ensure its public record policy is displayed conspicuously in all branches of the Village.

4. **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.

Four out of five (80%) elected officials with terms ending in 2021, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee, should, during their term of office, attend public records training and maintain proof of completion of the training.

5. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

The Village did not establish by rule a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings nor notify the public or news media about regularly scheduled meetings. Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Resolutions, rules, or formal actions adopted by the Village during a meeting in which the Village violated **Ohio Rev. Code 121.22(F)** are invalid per Ohio Rev. Code § 121.22(H).

6. 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**. 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.
7. **26 U.S.C. § 3402(a)(1)** states in general, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary.

The Village properly withheld federal income taxes for the fourth quarter of 2022, but did not remit these amounts until December 12, 2023. The amounts were due along with Form 941 by December 31, 2023. The Village should implement policies and procedures to help ensure payments to the Internal Revenue Service are remitted in a timely manner.



Keith Faber
Auditor of State
Columbus, Ohio

December 19, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BURGOON

SANDUSKY 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 1/16/2024

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