



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Hanoverton  
Columbiana County  
PO Box 177  
Hanoverton, Ohio 44423

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 Hanoverton, Columbiana County, (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 Year Observations

1. **Ohio Rev. Code § 733.81(D)(2)** states an elected or appointed fiscal officer who retains office for a subsequent term shall complete twelve hours of continuous education courses in each subsequent term of office. Elected officials must register and create a username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours, otherwise they will not receive credit for the training. Based on review of the Fiscal Integrity Act Portal and inquiry with the Fiscal Officer, the Fiscal Officer did not obtain any training during their term.

The Village Fiscal Officer should obtain the required continuing education and report the training through the Fiscal Integrity Act Portal.

2. **Ohio Rev. Code § 149.43(B)(2)** states a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Village has not adopted a records retention schedule.

The Village should review Ohio Rev. Code § 149.43 and adopt a records retention schedule in accordance with the requirements.

**Current Status of the Matter Reported in our Prior Engagement**

Our prior basic audit report for the years ended December 31, 2021 and 2020 included one observation for not adopting a records retention schedule. This was not corrected and repeated as Current Year Observation #2 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 31, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF HANOVERTON**

**COLUMBIANA 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 11/19/2024**

65 East State 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](http://www.ohioauditor.gov)