



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Adamsville
Muskingum County
P.O. Box 428
Adamsville, Ohio 43802

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Adamsville, Muskingum County, Ohio (the Village) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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** requires entities on a cash-basis to file annual reports with the Auditor of State within 60 days of the fiscal year-end. We noted the Village did not file its 2023 financial report until May 7, 2024, after the due date of February 29, 2024. The Village should ensure their financial report is filed within 60 days of year-end as required. We also reported this matter in our prior basic audit.
2. **Ohio Rev. Code § 121.22(C)** describes all meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting. Additionally, the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection.

The Village did not maintain record of minutes held during fiscal year 2023. The Village should ensure meeting minutes are properly documented and maintained.

3. **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 adopt a reasonable method whereby any person could determine the time and place of all meetings of Council for a majority of the audit period. The Village should notify the public on when and where meetings are to be held. We also reported this matter in our prior basic audit report.

Current Year Observations (Continued)

4. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

Ohio Rev. Code §§ 109.43(B) and **149.43(E)(1)** require all state and local elected officials, or their designees, to attend three hours of training on Ohio's Public Records Laws during each term of office. **Ohio Rev. Code § 149.43(B)(2)** states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

The Village did not have a records retention schedule during the audit period. Additionally, there was no evidence that any elected officials, or designees, had attended a public records training in each term of office. The Village should develop a records retention schedule. The public records policy should be provided to the records custodian and have that employee acknowledge receipt of the public records policy. Additionally, all elected officials, or their designees, should attend three hours of public records training each term of office. We also reported this matter in our prior basic audit report.

5. Monies collected under **Ohio Rev. Code §§ 4501.04** and **5735.27** must be deposited into a special fund for the purpose of street construction and maintenance. This includes gas tax and license taxes distributed through the county. However, if the municipal corporation sits on the line of the state highway system as designated by the director of transportation as an extension or continuance of the state highway then then Ohio Rev. Code § 5735.28 requires 7.5% of the monies will be posted to a state highway fund.

During 2024, the Village did not properly allocate gasoline tax and license tax receipts to the proper funds. We brought these errors to management's attention. The Village posted an adjustment to their accounting records decreasing the General Fund by \$228, increasing the Street, Construction, Maintenance and Repair Fund by \$1,524 and decreasing the State Highway Fund by \$1,296.

6. **Ohio Rev. Code § 5705.38(A)** requires a taxing authority, on or about the first day of each fiscal year to pass an appropriation measure. If it is desired to postpone the passage of the annual appropriation measure until an amended certificate is received based on the actual balances, it may pass a temporary appropriation measure for meeting the ordinary expenses of the taxing unit until no later than the first day of April.

For fiscal year ending December 31, 2024, the Village did not pass temporary appropriations and did not pass permanent appropriations until April 29, 2024. The Village did not pass an appropriation measure for the fiscal year ending December 31, 2023. Failure to comply with budgetary requirements could result in deficit fund balances.



Keith Faber
Auditor of State
Columbus, Ohio

June 3, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ADAMSVILLE

MUSKINGUM 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 6/17/2025

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