



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Broughton
Paulding County
15603 Town Street
Paulding, Ohio 45879

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 Broughton, Paulding County, Ohio (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 that the Village has not adopted a public records policy. Ohio Rev. Code § 149.43 (E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The Village should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.
2. We noted the Village does not have an adopted records retention schedule policy. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Village should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.
3. We noted the Mayor of the Village did not attend or have a designee attend the required Public Records training. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require that officials elected to statewide or local office, or their designees, receive three hours of Public Records training for each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed must include documentation that either the Attorney General's office or another entity certified by the Attorney General provided the training the elected official received. Attendees who successfully complete the training will receive a certificate to serve as proof of training. This could result in the Mayor not being properly informed of public records requirements. The Mayor should receive training on public records laws during each term of office and retain the certificate from the Attorney General as proof of training.

4. We noted the Village has not established a method of notifying the general public and news media of when and where meetings are to be held. Ohio Rev. Code § 121.22(F) states, in part, every public body, by rule, shall 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. Failure to notify the general public and news media could result in the public not being made aware of items being considered for action by Village Council. The Village should implement procedures to provide the appropriate notification of Village Council meetings to the general public and news media.



Keith Faber
Auditor of State

Columbus, Ohio

September 10, 2020

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VILLAGE OF BROUGHTON

PAULDING 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 9/22/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov