



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Cheshire  
Gallia County  
115 State Route 554  
Cheshire, Ohio 45620

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 Cheshire, Gallia 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 § 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 § 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 issue to report.

## **Current Year Observations**

Ohio Rev. Code § 149.43 provides that all public records shall be promptly prepared and made available to any member of the general public at a reasonable times during regular business hours for inspection. Upon request, a person responsible for public records shall make copies available at cost, within a reasonable period of item. In order to facilitate broader access to public records, public offices shall maintain public records in such a manner that they can be made available for inspection.

Pursuant to Ohio Rev. Code § 149.43(E), the Ohio Attorney General shall develop and provide to all public offices a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies for responding to public records requests in compliance with that section. This model policy is available at [www.ag.state.oh.us/publicrecords/modelpolicy.asp](http://www.ag.state.oh.us/publicrecords/modelpolicy.asp).

Ohio Rev. Code § 149.43(B)(2) requires the Village to have available a copy of its current records retention schedule at a location readily available to the public

The Village has not adopted a Public Records policy nor a Records Retention policy.

The Village Council should review Ohio Rev. Code § 149.43 and Auditor of State Bulletin 2019-003 in order to gain an understanding of items to be included in the public records policy. The Village Council should approve a public records policy and a records retention schedule and post a copy at the Village Hall.

**Current Status of Matters Reported in our Prior Engagement**

In addition to the matter reported above, our prior audit for the years ended December 31, 2017 and 2016 noted a lack of supporting documentation for expenditures totaling \$273.17. Per a scan of voucher files in the current audit period, there were no unsupported expenditures noted.

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

May 18, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CHESHIRE**

**GALLIA COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 2, 2020**