



OHIO AUDITOR OF STATE
KEITH FABER





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Village of Meyers Lake
Stark County
1600 North Park Avenue NW
Canton, Ohio 44708

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 Meyers Lake, Stark County, (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. **Ohio Rev. Code § 149.43(E)** Availability of public records for inspection and copying - (1) To ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. A future official may satisfy the requirements of this division by attending the training before taking office, provided that the future official may not send a designee in the future official's place. (2) The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

We noted the Public Records Policy was not maintained in the Village Handbook; there was no written evidence the Public Records Policy was provided to the Public Records Custodian/Manager; and none of the elected officials attended the Public Records training for their terms that spanned the audit period. The Public Records Policy should be maintained in the Village Handbook to ensure all of the Village's general policies and procedures are readily available, provided to Public Records Custodian/Manager to ensure the Public Records Custodian/Manager is aware of the Public Records Policy, and elected officials should attend the Public Records training to ensure they are aware of the Public Records requirements.

2. We noted the Village is billed by Republic Waste Services for trash pick-up of its residents. The billing rate per resident at which Republic Waste Services bills the Village is not supported by Council approval. The Village should ensure the billing rate is approved by Council to avoid inaccurate billing.
3. We noted the Village paid the December 2019 OPERS contributions of \$336 on February 11, 2020 when the due date was January 30, 2020. We noted the Village has not yet paid the 2019 fourth quarter State Taxes of \$10. The Village should ensure all withholdings are paid timely to avoid any late fees.



Keith Faber
Auditor of State

Columbus, Ohio

April 1, 2020

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VILLAGE OF MEYERS LAKE

STARK 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
APRIL 14, 2020**