



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Milledgeville
Fayette County
Milledgeville, Ohio 43142

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 Milledgeville, Fayette 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. We noted that the elected Fiscal Officer did not complete the 12 hours of training for her most recent term as required by ORC 507.12 and 733.81. It is important that elected officials complete their training for continuing education and to keep up to date with current guidelines/requirements.
2. The Village does not have a Public Records Policy or a Records Retention Policy in place as required by ORC 149.43(E)(1). This can cause improper access to Village records and confusion as to how records may be obtained.
3. We also noted that the neither the Fiscal Officer nor a designee completed the 3 hours Public Records Training required by ORC 109.43(A)(2). It is important that this training is completed to obtain proper guidance in developing and updating the Village's policies as required.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

April 10, 2020

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VILLAGE OF MILLEDGEVILLE

FAYETTE 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
MAY 5, 2020