



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Patterson
Hardin County
P.O. Box 81
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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 Patterson, Hardin 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

- Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The Village had a records retention policy however other than a reference to its location from the Village's Public Records Policy there was no evidence that it was displayed at a location readily available to the public. The Village should display its records retention policy in a location or manner that is assessable by the public.
- Ohio Rev. Code § 149.43(E)(1)** states that "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." There was no evidence that any elected officials or their designee attended the required records training during their terms in office. A control(s) and/or procedure(s) should be adopted, such as a reminder system, to help assure that the required records training is attended by an elected official(s) or designee.
- Ohio Rev. Code § 149.43(E)(2)** states, in part, that a 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. The Village had a public records policy, however, it was not posted in a location that was available to the public. The Village should display its records policy in a location or manner that is assessable by the public.

Current Status of Matters Reported in our Prior Engagement

There were no matters reported in the audit report for the years ended December 31, 2017 and 2016.

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 5, 2020

OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF PATTERSON

HARDIN 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 19, 2020**