



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



PO Box 828
Athens, Ohio 45701
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Village of Adamsville
Muskingum County
PO Box 428
Adamsville, Ohio 43802

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 Adamsville, Muskingum County, Ohio (the Village), for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

Current Year Observations

1. Ohio Rev. Code § 117.38 requires entities filing on a cash-basis to file annual reports with the Auditor of State within 60 days of the fiscal year-end. We noted the Village did not file its 2020 financial report until March 22, 2021, after the due date of March 1, 2021. The Village also did not file its 2019 financial report until April 5, 2021, after the due date of March 2, 2020. The Village Fiscal Officer should file the Village's financial report in the Hinkle system within 60 days of year-end as required. We also reported this matter in our prior basic audit report.
2. Ohio Rev. Code § 121.22(F) requires every public body to, by rule, 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. The Village did not notify the public or news media about all meetings of Council during the audit period. The Village should notify the public on when and where meetings are to be held.
3. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.

Current Year Observations (Continued)

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend three hours of training on Ohio's Public Records Laws during each term of office.

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

The Village did not have a public records policy or records retention schedule. Additionally, there was no evidence that any elected officials, or designees, had attended a public records training in each term of office.

The Village should develop a public records policy and records retention schedule. The public records policy should be displayed in all public offices, included in a manual or handbook if the Village has one, and provided to the records custodian and have that employee acknowledge receipt of the public records policy. Additionally, all elected officials, or their designees, should attend three hours of public records training each term of office.

4. Ohio Rev. Code § 733.81 states that a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office with at least a total of eighteen continuing education hours during the fiscal officer's first term of office. A fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. Additionally, at least two hours of ethics training shall be included in the continuing education hours. No evidence could be provided that fiscal officers in office during the audit period had completed the required training.
5. Ohio Rev. Code § 5705.39 provides that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure. At December 31, 2020, the Village's appropriations exceeded the amount of total of the estimated revenue available for expenditure in the General Fund by \$3,672. The Village should monitor budgetary activity so that appropriations do not exceed estimated resources. We also reported appropriations exceeding estimated resources in the prior basic audit report.
6. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's General Fund had expenditures in excess of appropriations of \$8,627, as of December 31, 2020. The Village should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in the Current Year Observation section above, our prior basic audit for the years ended December 31, 2018 and 2017 included the following matters which were not corrected in the 2020-2019 audit period:

The Village did not include the amount of a certificate of deposit of Village funds in its cash journal or financial statements prepared for 2018 or 2017; however, the certificate of deposit was properly included in a note disclosure in the notes to the financial statements.

During the 2020-2019 audit period, the Village converted the certificate of deposit into a money market account. The balance was still unaccounted for in the cash journal and financial statements for 2019 and 2020. The Village should include all interim deposits in the cash journal as well as the annual financial statements.



Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ADAMSVILLE

MUSKINGUM 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 6/8/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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