



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

Village of Burkettsville
Mercer County
P.O. Box 53
Burkettsville, Ohio 45310

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 Burkettsville, Mercer County, (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 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, 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 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 Village Fiscal Officer did not attend any required training during the period. Ohio Revised Code Section 507.12 and 733.81 requires a Village Fiscal Officer to attend 12 hours of training (2 of which should be ethics related) for each term. The Village Fiscal Officer should attend the required training.
2. We noted that the Village did not have a public records policy, attend public records training, maintain a listing of public records request, have a record retention policy / schedule or notify the public of meetings to be held. Ohio Revised Code Section 149.43 requires the Village to maintain a public records policy, attend public records training, maintain a listing of public records requests, maintain a records retention schedule, and other public records requirements. The Village should establish the required policies and procedures as outlined in the Ohio Revised Code Section 149.43 as well as notify the public of all meetings of the Village Council.

Current Status of Matters Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2018 and 2017 included an observation for the Village not filing an annual report with the auditor of state within 60 days after the close of the Village's year end for 2017. However, for the current audit period, as well as 2018, the Village complied with the 60-day requirement.

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

February 10, 2021

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VILLAGE OF BURKETTSTVILLE

MERCER 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 3/2/2021

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