



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Deersville
Harrison County
P.O. Box 34
Deersville, Ohio 44693

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 Deersville, Harrison 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. We identified a reimbursement to the Village's employee in the amount of \$90 for Village supplies that were purchased with the Village's credit card. The Village Fiscal Officer reimbursed the employee thinking it was paid with his personal credit card. We noted that the employee repaid the Village during the audit for the amount of the improper reimbursement. The Village Fiscal Officer should implement procedures to help ensure that reimbursements to Village employees are for a proper public purpose.
2. **Ohio Rev. Code § 117.38** states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. Due to the incomplete, original filing of the Village's financial statements and/or notes for 2020 and 2019, the Village re-filed its financial information in the HINKLE system on July 14, 2021. This resulted in the Village not meeting the required 3/1/2021 and 3/2/2020 filing dates for 2020 and 2019, respectively. The Fiscal Officer should ensure the Village's complete financial statements and notes are filed in the HINKLE system by the deadline.
3. **Ohio Rev. Code § 149.43(E)(1) and 109.43(B)** state, in part, 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 § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved.

**Current Year Observations
(Continued)**

3. Ohio Rev. Code § 149.43(E)(1) and 109.43(B) (Continued)

We noted the Village's mayor, or an approved designee, did not successfully attend a certified three-hour Public Records Training during his term of office ending December 31, 2019. The Village officials or their designee should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.

4. We noted that the Village has not adopted a formal records retention schedule as required by **Ohio Rev. Code § 149.43(B)(2)**. The Village should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code.

5. The Village does not conspicuously display its public records policy in all branches of the Village as is required by **Ohio Rev. Code § 149.43(E)(2)**. The Village should conspicuously display its public records policy in all branches of the Village.



Keith Faber
Auditor of State
Columbus, Ohio

October 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF DEERSVILLE

HARRISON 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 11/4/2021

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