



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Jerusalem  
Monroe County  
P.O. Box 40  
Jerusalem, Ohio 43747

To the Village Council:

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 Jerusalem, Monroe 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 § 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. The Clerk and Council members did not attend public records training for their term ending during the audit period, nor did they have a designee go to the training in their place. 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.
2. **Ohio Rev. Code § 733.81(C)** 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. Also, **Ohio Rev. Code § 733.81(D)(1)** states in addition to the six hours of initial education required under division (B) of this section, a newly elected fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office. The Clerk did not obtain the required amount of training courses for her first term ending March 31, 2020 to which she was appointed. The Clerk should attend trainings to help further her continuing education as required by the aforementioned Ohio Revised Code.

**Current Year Observations (Continued)**

3. The Village's December 31, 2020 bank reconciliation had an outstanding check in the amount of \$1,000 which was recorded on the Village's ledgers but was not a true outstanding check. The Clerk mistakenly recorded a check for \$1,000 in 2020, but the check was never written and has remained on the outstanding check list. This error was corrected in 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 7, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF JERUSALEM**

**MONROE 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 9/21/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)