



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Midway
Madison County
Sedalia, Ohio 43151

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 Midway, Madison 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 no significant accounting issues and two instances of significant compliance issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** states that all public offices shall adopt a public records policy for requesting public records requests. We noted that the Village does not have a public records policy. The Village should adopt a public records policy.
2. **Ohio Rev. Code § 149.43(B)(2)** states that a public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We noted that the Village does not have a records retention schedule. The Village should adopt a records retention policy.
3. **Ohio Rev. Code § 149.43(E)(1)** states 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. Village elected officials or their designee did not take part in the required training. The Village's elected officials or their designee should take part in the required training. Sunshine Laws Training Schedules are available on the Ohio Attorney General's website as follows: <https://www.ohioattorneygeneral.gov/Legal/Sunshine-Laws/Sunshine-Law-Training>.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 21, 2021

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MIDWAY

MADISON 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 8/10/2021

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