



**VILLAGE OF BROUGHTON  
PAULDING COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2021-2020**

**OHIO AUDITOR OF STATE  
KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Broughton  
Paulding County  
11896 U.S. Highway 127  
Sherwood, Ohio 43556

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 Broughton, Paulding County, Ohio (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. The Village has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Village should adopt a public records policy and could model it after the example published by the Ohio Attorney General.
2. We noted the Village has not adopted a records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Village should implement procedures to ensure the appropriate records retention schedule is approved to help avoid issues with public records requests.

**Current Status of Matters Reported in our Prior Engagement**

Items 1 and 2 noted above were also reported in our prior engagement for the years ended December 31, 2019 and 2018.

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

August 31, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF BROUGHTON**

**PAULDING 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 9/13/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)