



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Cheshire  
Gallia County  
115 State Route 554  
Cheshire, Ohio 45620

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 Cheshire, Gallia 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 § 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 § 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(B)(2) requires the Village to have available a copy of its current records retention schedule at a location readily available to the public.

The Village has not adopted a Records Retention policy/schedule.

The Village Council should review Ohio Rev. Code § 149.43 in order to gain an understanding of items to be included in the records retention policy/schedule. The Village Council should approve a records retention schedule and have it readily available to the public.

2. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

100% of the Village's elected officials with terms ending in 2021 and 2020, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

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

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

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

1. Ohio Rev. Code § 149.43 provides that all public records shall be promptly prepared and made available to any member of the general public at a reasonable times during regular business hours for inspection. Upon request, a person responsible for public records shall make copies available at cost, within a reasonable period of item. In order to facilitate broader access to public records, public offices shall maintain public records in such a manner that they can be made available for inspection.

Pursuant to Ohio Rev. Code § 149.43(E), the Ohio Attorney General shall develop and provide to all public offices a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies for responding to public records requests in compliance with that section. This model policy is available at [www.ag.state.oh.us/publicrecords/modelpolicy.asp](http://www.ag.state.oh.us/publicrecords/modelpolicy.asp).

Ohio Rev. Code § 149.43(B)(2) requires the Village to have available a copy of its current records retention schedule at a location readily available to the public.

The Village has not adopted a public records policy nor a records retention policy. The Village Council should review Ohio Rev. Code § 149.43 and Auditor of State Bulletin 2019-003 in order to gain an understanding of items to be included in the public records policy. The Village Council should approve a public records policy and a records retention schedule and post a copy at the Village Hall.

This matter has been partially corrected as the Village adopted a public records policy, but still does not have a records retention policy/schedule.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 1, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CHESHIRE**

**GALLIA 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 8/16/2022**

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