



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Hanoverton  
Columbiana County  
PO Box 177  
Hanoverton, OH 44423

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 Hanoverton, Columbiana County, (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 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. Ohio Rev. Code § 149.43(B)(2) states a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Village does not have a records retention policy.

The Village should review Ohio Rev. Code § 149.43 in its entirety to ensure it is meeting the compliance requirements relating to the Ohio Public Records Act.

## Current Status of Matters Reported in our Prior Engagement

1. In addition to the matter reported in the current year observation above, our prior audit for the years ended December 31, 2019 and 2018 included noncompliance for Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1). The Village has appointed the Fiscal Officer as the designee for public records training and he has completed sufficient training to cover the terms that ended during the audit period. Additionally, the Fiscal Officer has a signed acknowledgement of the public records policy and it is on display at Village Hall.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 26, 2022

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**VILLAGE OF HANOVERTON**

**COLUMBIANA 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 6/14/2022**

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)