



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Meyers Lake
Summit County
1600 North Park Avenue NW
Canton, Ohio 44708

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 Meyers Lake, Stark 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 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. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and require that employee acknowledge receipt of the Public Records Policy.

The Village's records custodian/manager has not acknowledged receipt of the Village's public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village shall have their designated records custodian/manager, formally acknowledge in writing their receipt of the Village's Public Records Policy.

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.

Three of eight (37.5%) of the Village's elected officials with terms ending in 2021, 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.

The elected officials, or their designee(s), shall, 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

The prior year basic audit report included the following matters:

1. Non-compliance with various Ohio Rev. Code §§ 149.43 public records policy requirements. The Village took action to partially correct. Uncorrected compliance deficiencies are repeated in the current year matters discussed above.
2. Rates billed to residents for trash pickup services were not approved by Village Council. The billing rates were properly approved by Village Council for 2020 and 2021.
3. All required tax and pension withholdings were not remitted timely. Tax and pension withholdings subject to testing in the current engagement were determined to have been remitted timely.



Keith Faber
Auditor of State
Columbus, Ohio

May 19, 2022

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VILLAGE OF MEYERS LAKE

STARK 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 6/16/2022

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This report is a matter of public record and is available online at
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