



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Rendville
Perry County
3322 Township Road 217 NE
New Lexington, Ohio 43764

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 Rendville, Perry 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 § 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. We noted that the Village made expenditures during the period; however, the Village did not adopt any budgetary measures in accordance with **Ohio Rev. Code § 5705.38** or follow the budgetary process outlined in Ohio Rev. Code Chapter 5705. Ohio Revised Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been appropriated. The Village should follow the requirements of Ohio Rev. Code Chapter 5705 including adopting a budget for spending each fiscal year. Our prior engagement also reported budgetary deficiencies related to the Village's adoption of a tax budget in accordance with Ohio Rev. Code § 5705.28, appropriations limited by estimated resources as required by Ohio Rev. Code § 5705.39 and adopting a resolution to authorize the necessary tax levies as required by Ohio Rev. Code § 5705.34.
2. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. 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 the Village has not adopted a records retention policy or schedule. The Village should adopt a records retention schedule and maintain a copy at a location readily available to the public.

Current Year Observations (Continued)

3. **Ohio Rev. Code § 149.43(E)(2)** states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

We noted the Village does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village should establish a public records policy to address the Village's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Village. In addition, the Village should have written evidence that the policy was provided to the records custodian/manager.

4. **Ohio Rev. Code § 2921.42** states, in part, that no public official shall knowingly authorize, or employ the authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest; Ohio Revised Code § 102.03(D) and (E) provides that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties and no public official or employee shall solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.

In addition, Ohio Ethics Opinion 2010-03 states that public officials and employees cannot: (a) hire or use their positions to secure employment for their family members; (b) recommend or nominate their family members for public jobs with their own, or any other, public agencies; or (c) give to their family members, or use their positions to secure for their family members, raises, promotions, job advancements, overtime pay or assignments, favorable performance evaluations, or any other things of value related to their employment. Two family members can work for the same public agency, provided that both are able to comply with these restrictions.

The Mayor's brother was paid for mowing services totaling \$1,800 during 2020. No approval of Village Council was noted for the performance of these duties.

This matter will be referred to the Ohio Ethics Commission for whatever action is deemed necessary.

Current Status of Matters Reported in our Prior Engagement

1. We examined the bank reconciliation prepared as of December 31, 2021. It contained outstanding checks totaling \$403 which represented outdated stale checks or duplicate checks which had not been voided. These were the same outstanding checks that we noted in the prior engagement that were outstanding at December 31, 2019. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. The Fiscal Officer should review the outstanding checklist and address any checks listed which are not truly outstanding.
2. Our prior engagement noted the Village did not comply with **Ohio Rev. Code § 121.22(C)** which states, in part, that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. During the current period we noted there were no Village Council meetings held. Additionally, in 2021, the Village was notified by the Perry County Board of Elections that the public offices' held by the Mayor and Council members were no longer valid due to these individuals not running for office, and their appointments are considered invalid.



Keith Faber
Auditor of State
Columbus, Ohio

August 11, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF RENDVILLE

PERRY 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 8/25/2022

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