



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Burkettsville  
Mercer County  
P.O. Box 53  
Burkettsville, Ohio 45310

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 Burkettsville, Mercer County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted that General Fund actual expenditures of \$35,600, exceeded appropriations of \$27,900, by \$7,700 for the year ended December 31, 2022. **Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. The Village amended their appropriations in the accounting system and by Council approval, to \$37,500; however the amended appropriation was never filed with the County Auditor. The Village should approve and file appropriation modifications with the County. Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.
2. We noted the Village did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code § 149.43(B)(2)** provides that 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Village should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

3. We noted the Village failed to properly notify the public of its meetings during the audit period as statutorily required. **Ohio Rev. Code § 121.22(F)** states that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. Appropriate rules should be established by the Village regarding the notification of meetings to the public as statutorily required. Furthermore, policies and procedures should be established and implemented to verify that all meetings are held in accordance with the Ohio Sunshine Laws. Failure of the Village to have an open meeting of the public body could result in a resolution, rule, or formal action of any kind being declared invalid.

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

1. Our prior engagement noted that the Village Fiscal Officer did not attend any required training during the period. Ohio Revised Code § 507.12 and 733.81 requires a Village Fiscal Officer to attend 12 hours of training (2 of which should be ethics related) for each term. The Village's Fiscal Officer has attended some of the required for the current term and should ensure all required training is attended by the end of the term.
2. Our prior engagement noted that the Village did not have a public record policy, have its elected officials (or their designees) attend public records training, maintain a list of public record request, have a record retention schedule/policy, or notify the public of meetings to be held. Ohio Revised Code § 149.43 requires the Village to maintain a public records policy, have its elected officials (or their designees) attend public records training, have a record retention schedule/policy, and other public records requirements. This matter was partially corrected as the Village now has a public record policy and its elected officials (or designees) attended public record training. See 2 and 3 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 14, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF BURKETTSTVILLE**

**MERCER 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 6/27/2023**

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