



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Bergholz
Jefferson County
PO Box 242
256-1 2nd Street
Bergholz, Ohio 43908-0242

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 Bergholz, Jefferson 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. Ohio Rev. Code § 149.43(E)(2) requires the adoption of a public records policy. Also, **Ohio Rev. Code § 149.43(E)(2)** requires the records custodian/manager to acknowledge receipt of the public records policy and the public records policy to be displayed in all branches of the Village. In addition, **Ohio Rev. Code § 149.43(B)(2)** sets forth requirements regarding the establishment of a records retention schedule. Finally, **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 Village has not adopted a public records policy or a records retention schedule, a records custodian/manager has not been designated and has not acknowledged receipt of the public records policy, and no elected officials have attended the Ohio Public Records training. The Village should review the above Ohio Revised Code Sections and implement procedures to help ensure compliance.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the public records matter reported in item 1 above, our prior basic audit report for the years ended December 31, 2020 and 2019 included issues for the Village having appropriations exceeding estimated resources, failing to have a credit card policy, failing to properly post debt activity, failing to remit withholdings timely, failing to ensure employees are members of the proper retirement system, and failing to properly post estimated receipts and appropriations. The Village has corrected all these issue for the current review period.



Keith Faber
Auditor of State
Columbus, Ohio

July 18, 2023

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VILLAGE OF BERGHOLZ

JEFFERSON 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 8/3/2023

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