



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Gratiot
Licking County
Gratiot, Ohio 43740

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 Gratiot, Licking 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 the Village did not have an established and adopted/approved records retention schedule/policy as of December 31, 2022. The Village's RC-2 form was rejected as non-compliant by the Ohio History Connection and an approved schedule has not yet been created. **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.

2. The Council members of the Village could not provide documentation showing their (or their designee's) successful attendance of a certified three-hour Public Records Training as required by Ohio Rev. Code § 109.43(B) and 149.43(E)(1) during their terms of office ending during the audit period. **Ohio Rev. Codes § 109.43(B)** and **§ 149.43(E)(1)** require that all state and local elected officials, or their designees, must attend at least 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 and 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. Although it was noted that the Village Fiscal Officer did attend a certified Public Records Training on July 14, 2021, there was no documentation showing the Fiscal Officer was the approved designee for the Village Council Members and attended on their behalf. Village Council members should keep and provide adequate documentation regarding their (or their designee's) successful attendance of a certified three-hour Public Records Training as required by Ohio Rev. Code § 109.43(B) and 149.43(E)(1) during their respective terms. Not fulfilling this obligation 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.



Keith Faber
Auditor of State
Columbus, Ohio

December 7, 2023

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VILLAGE OF GRATIOT

LICKING 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 12/19/2023

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