



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Polk
Ashland County
Polk, Ohio 44866

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 Polk, Ashland 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 and accounting issues to report.

Current Year Observations

1. We noted the Village did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Village should properly adopt a public records policy and take all actions statutorily required by Ohio Rev. Code § 149.43 regarding it. Failure to establish and maintain a public records policy may result in records of the Village not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code. This comment was noted in the prior year basic report.
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. This comment was noted in the prior year basic report.

Current Year Observations (Continued)

3. The Village established a separate checking account for sewer receipts at The Farmers Savings Bank, which was not included on the Village's bank reconciliation. Additionally, we noted the balance in this account at December 31, 2022 was \$25,338.75, which was not included as charges for services in the Village's accounting system nor included in the cash fund balance reported on the Village's financial statements. The Village should record the activity from this account in their accounting system and include the account in their bank reconciliation to help ensure the Village is not misstating their activity. This comment was noted in the prior year basic report.



Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2023

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VILLAGE OF POLK

ASHLAND 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 10/5/2023

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