BASIC AUDIT REPORT

Village of Tiro
Crawford County
P.O. Box 228
Tiro, Ohio 44887

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 Tiro, Crawford County, Ohio, (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 issues to report.

Current Year Observations

1. We noted four Council members did not complete/obtain the required public records training for their terms ending December 31, 2021. **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. The Village's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Village's elected officials not being properly educated about Ohio's Public Records Laws and not being in compliance with the Village's applicable public records requirements.

2. We noted the Village did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** requires that public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Village should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

3. We noted the Fiscal Officer did not complete the required training before commencing or during her first year of office. **Ohio Rev. Code § 733.81** requires any elected or appointed fiscal officer to complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. An elected or appointed Village fiscal officer who retains office for a subsequent term shall complete twelve hours of continuing education courses in each subsequent term of office.

Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2023

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF TIRO

CRAWFORD 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 7/11/2023