



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Village of Gloria Glens Park
Medina County
7966 Lake Road
Chippewa Lake, Ohio 44215-0457

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Gloria Glens Park, Medina County, (the Village) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 payment transactions, receipt transactions, and purchase orders showed delays of up to 130 days between posting and transaction dates in 2024 and up to 131 days in 2023.

Delays in posting transactions results in increased risk of errors and omissions when reconciling the accounting system to the bank statement. The Village shall record all transactions in the accounting system in a timely manner.

2. Ohio Rev. Code § 117.38 requires entities filing on a cash-basis to file annual financial reports with the Auditor of State within 60 days of the fiscal year-end.

The Village did not file the 2023 prior to the due date of February 29, 2024.

The Village shall file annual financial reports prior to the required due date.

3. We noted the Ohio Public Employees Retirement System payment for December 2024 withholding amount due on January 31, 2025 was paid on February 3, 2025 resulting in a late fee of \$3.83 which was subsequently reimbursed by the Fiscal Officer to the Village.

The Village shall remit all payroll withholdings by the respective due dates.

4. 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 and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

The Mayor and two Council members with terms ending in 2023 did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This 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.

The elected officials, or their designee(s), shall, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement noted General Fund appropriations exceeded estimated resources for the year ended December 31, 2022. This matter was corrected during the current engagement.
2. Our prior engagement noted the Village did not file financial statements timely in accordance with Ohio Rev. Code § 117.38. This matter is repeated above in item 2.
3. Our prior engagement noted the Village did not have its Public Records Policy displayed as required by Ohio Rev. Code § 149.43(E)(2). This matter was corrected during the current engagement.
4. Our prior engagement noted the Village elected officials did not attend Public Records Training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1). This matter is repeated above in item 4.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 13, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF GLORIA GLENS PARK

MEDINA 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 11/25/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov