



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Leesville
Carroll County
PO Box 204
Leesville, Ohio 44639

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 Leesville, Carroll County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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), states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Ohio Revised Code.

Ohio Rev. Code § 149.43(B)(2) states to facilitate broader access to public records, 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 in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

The Village failed to adopt a public records policy and records retention schedule. Failure to adopt a public records policy and records retention schedule may result in the improper access to Village records and the improper destruction of these records.

The Village should adopt a public records policy as well as a records retention schedule and properly distribute the policy to ensure that those making public records requests and those handling requests are aware of the Village's procedures.

2. Ohio Rev. Code §5705.41(B) provides that no subdivision or taxing unit is to expend money unless it has been appropriated. Budgetary expenditures (that is, disbursements and encumbrances) as enacted by the Village may not exceed appropriations at the legal level for all funds.

During fiscal year 2019, General Fund expenditures exceeded appropriations by \$4,334. The Village had no reliable management oversight procedures or policies in place to ensure compliance with the Ohio Revised Code requirements.

The Village should monitor appropriations and expenditures in all funds that are legally required to be budgeted to help ensure compliance with the above requirements.

Current Status of Matters Noted in our Prior Engagement

1. The prior audit for the years ended December 31, 2017 and 2016 included an exception that the Fiscal Officer did not present Council a copy of the monthly billing/payment register at their monthly meetings. This issue has been corrected in 2018 and 2019.
2. The prior audit for the years ended December 31, 2017 and 2016 noted the Fiscal Officer did not abide by the adopted chart of account coding and classifying various transactions in 2017. This issue has been corrected in 2018 and 2019.



Keith Faber
Auditor of State

Columbus, Ohio

August 14, 2020

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VILLAGE OF LEESVILLE

CARROLL 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 8/27/2020

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