



**VILLAGE OF NORTH ROBINSON
CRAWFORD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

OHIO AUDITOR OF STATE KEITH FABER



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Village of North Robinson
Crawford County
2418 Western Avenue
North Robinson, Ohio 44827

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 North Robinson, Crawford County, Ohio, (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. We noted the Clerk/Treasurer, Mayor, and Council members have not obtained public records training. **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.
2. We noted the Village did not maintain written documentation to demonstrate the public records policy was provided to the records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office.
3. We noted the Village did not adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.
4. We noted the Village did not inform the public of Council meetings. **Ohio Rev. Code § 121.22(F)** requires every public body, by rule, to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings, and the time, place and purpose of all special and emergency meetings.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent 'K' and 'F'.

Keith Faber
Auditor of State

Columbus, Ohio

June 15, 2020

OHIO AUDITOR OF STATE
KEITH FABER



VILLAGE OF NORTH ROBINSON

CRAWFORD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 30, 2020**