



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of North Star
Darke County
North Star, Ohio 45350

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 Star, Darke 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. The Village did not have supporting documentation for garbage and trash receipts other than the deposit slips. Failure to maintain proper supporting documentation for receipts could result in misappropriation of funds and future findings for recovery.
2. Ohio Rev. Code § 2921.42(A)(1) states that no public official shall knowingly authorize, or employ the authority or influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest. During the March 13, 2018 meeting, the minutes did not document that Mayor Travis Wilker abstained from the formal vote regarding the wage scale for the Fiscal Officer, Carolyn Wilker, who is his wife. Failure to abstain from voting on such matters could result in ethics violations.
3. The Village had a credit card policy. However, the policy had not been updated to include an accurate list of authorized users. Also, Council had not approved an updated credit card policy in compliance with HB 312 statutory requirements. Failure to approve an updated credit card policy could result in improper credit card expenditures.
4. The Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. Failure to obtain the required training could result in improper knowledge of fiscal officer requirements.
5. None of the Council members attended public records training as required by Ohio Rev. Code § 109.43(B). Failure to do so could result in violation of Sunshine laws.

6. The Village did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). Failure to do so could result in violation of Sunshine laws.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

April 8, 2020

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VILLAGE OF NORTH STAR

DARKE 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
APRIL 21, 2020**