



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Old Washington  
Guernsey County  
63469 Institute Road  
Lore City, Ohio 43755

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 Old Washington, Guernsey 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 § 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 § 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 § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Village did not timely file complete financial statements with the Auditor of State for fiscal years ended December 31, 2019 and 2018. A complete filing includes both the annual financial statements and the notes to the financial statements. The Village did not include the current year notes to the financial statements in its initial report filings and did not make a complete filing until September 14, 2020. The Village should file a complete financial statement report to the HINKLE system prior to the due date. Our prior audit also reported this deficiency.
2. **Ohio Rev. Code § 121.22(G)** provides that the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:
  - (1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing.
  - (2) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with § 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest.

**Current Year Observations (Continued)**

(3) Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action;

(4) Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment;

(5) Matters required to be kept confidential by federal law or regulations or state statutes;

(6) Details relative to the security arrangements and emergency response protocols for a public body or a public office, if disclosure of the matters discussed could reasonably be expected to jeopardize the security of the public body or public office.

The Village entered into executive session on October 21, 2019 and did not provide a purpose for entering into executive session. Entering into executive session without determining and documenting the reason for executive session can lead to questions of improper executive session and lack of transparency. The record of proceedings should adequately reflect the purpose for entering into executive session as outlined in the Code in order to evidence compliance with the Sunshine Laws.

3. **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 Laws during each term of office. The training received must be certified by the Ohio Attorney General. 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. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Two of the Village's elected officials with terms ending in 2019, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, 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, should, during their term of office, attend public records training and maintain proof of completion of the training.

4. **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. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.

A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. We noted the Village does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

### **Current Year Observations (Continued)**

The Village should establish a public records policy to address the Village's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Village. In addition, the Village should have written evidence that the policy was provided to the records custodian/manager.

5. **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. We noted the Village has not adopted a records retention policy or schedule.

The Village should adopt a records retention schedule and maintain a copy at a location readily available to the public.

### **Current Status of Matters Reported in our Prior Engagement**

1. **Ohio Rev Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Village did not timely file complete financial statements with the Auditor of State for fiscal years ended December 31, 2017 and 2016. This citation was again repeated for the current audit period.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 30, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF OLD WASHINGTON**

**GUERNSEY 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 10/8/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)