



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Laura
Miami County
108 South Main Street
Laura, Ohio 45337

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 Laura, Miami County, (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issues to report.

Current Year Observation

Ohio Rev. Code § 149.43(E)(2) states, in part, 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.

The Village did not have the public records policy displayed in the Village office or on the Village website.

Failure to have the public records policy displayed in the Village office could lead to a lack of public understanding of the Village's public records policy. The Village should display the public records policy in the Village office and/or on the Village's website. This matter was also identified as part of the prior basic audit procedures.

Current Status of the Matter Reported in our Prior Engagement

Ohio Rev. Code § 149.351 was cited in the prior basic report due to the Village not maintaining documentation related to public records request. This was resolved during the current period.

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Columbus, Ohio

November 13, 2024

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VILLAGE OF LAURA

MIAMI 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 11/26/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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