



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Village of Stoutsville
Fairfield County
Stoutsville, Ohio 43154

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 Stoutsville, Fairfield County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 §§ 109.43(B) and 149.43(E)(1) require that all state and elected officials, or their designees, must attend at least three-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 and 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. It was noted that the elected officials, or their designee, did not attend a certified three-hour Public Records Training for each term of office. Not fulfilling this obligation could result in improper education of public officials regarding the offices' duties related to public records requested as well as improper withholding of information from stakeholders.
2. We noted debt proceeds and the related capital outlay for an Ohio Public Works Commission (OPWC) Loan for construction for the Main Street Improvement Phase for \$72,224 were not recorded in the Village's accounting records. The Village should record receipts and related payments made on their behalf by a third party in the receipts and payment ledgers to ensure all Village activity is recorded.

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

February 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF STOUTSVILLE

FAIRFIELD 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 3/21/2024

88 East Broad 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
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