



OHIO AUDITOR OF STATE
KEITH FABER



BASIC AUDIT REPORT

Village of Harpster
Wyandot County
P.O. Box 96
Harpster, Ohio 43323-0096

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 Harpster, Wyandot County, Ohio (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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. We inquired with Village management and determined that the Village did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the Village did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the Village as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records management as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law. The Village should establish a public records policy. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Village. In addition, the Village should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx#:~:text=When%20making%20public%20records%20available,make%20the%20redaction%20plainly%20visible> provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. We noted none of the elected officials, or their appropriate designee, have attended three hours of public records training for each term of office as required by **Ohio Rev. Code § 109.43(B)** and **Ohio Rev. Code § 149.43(E)(1)**. 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 appropriate designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

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 appropriate designee(s), should during their term of office, attend public records training and maintain proof of completion of training.

3. We noted the Village does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Village should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-recordsprogram/local-government-records-publications-and-forms> .

4. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. Fiscal officers are required to self-report their hours; otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <https://ohioauditor.gov/fiscalintegrity/default.html> . The Fiscal Officer should attend the required amount of training to fulfill these requirements, maintain proof of completion of the training, and enter her hours into the Fiscal Integrity Act portal.
5. We noted the Village did not record several intergovernmental receipts into proper funds in accordance with **Ohio Rev. Code § 5705.10(D)**. The net effect of these errors was as follows:

Fund Type/Fund	2024 Posting Errors	2023 Posting Errors	Total
General Fund	(\$10)	\$1,158	\$1,148
Special Revenue by Fund Type:			
Street Construction, Maintenance and Repair Fund	(\$6,891)	(\$2,419)	(\$9,310)
State Highway Fund	\$6,901	\$1,261	\$8,162

Adjustments have been recorded in the accounting system correcting the misstatements. These errors were the result of inadequate policies and procedures in reviewing the financial statements. Posting receipts to improper funds could lead to monies being used for unallowable purposes. The Village should implement controls to help ensure all transactions are reviewed to ensure posting to proper funds.

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6. We noted disbursements were overstated by \$34,840 and \$2,000 within the Street Construction, Maintenance and Repair Fund and State Highway Fund, respectively in 2024. We also noted Disbursements were understated by \$36,510 and \$330 within the General Fund and State Grant Fund, respectively in 2023. The Village previously entered into grant agreements with Wyandot County and the State of Ohio which could be used to cover costs for improvements to the Village Hall and recorded proceeds of those grants within the General and State Grant funds. However, the corresponding capital outlay disbursements related to those grant funds in the amounts of \$34,840 and \$2,000 were incorrectly recorded by the Village in the Street Construction, Maintenance and Repair fund and State Highway fund, respectively. The Village's accounting records have been updated correcting the misstatement between funds.

To help ensure the Village's financial statements are complete and accurate, the Village should adopt policies and procedures, including a final review of the statements by the Fiscal Officer and Council, to help identify and correct errors and omissions. In addition, the Fiscal Officer should post all transactions in accordance with the guidance established by the Uniform Accounting Network manual.



Keith Faber
Auditor of State
Columbus, Ohio

May 20, 2025

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF HARPSTER

WYANDOT 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 6/3/2025

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