



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Village of Casstown  
Miami County  
101B Center Street  
P.O. Box 91  
Casstown, Ohio 45312

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 Casstown, 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 or accounting issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 733.81 (A)** states, as used in this section, "fiscal officer" means the city auditor, city treasurer, village fiscal officer, village clerk-treasurer, village clerk, and, in the case of a municipal corporation having a charter that designates an officer who, by virtue of the charter, has duties and functions similar to those of the city or village officers referred to in this section, the officer so designated by the charter. **Ohio Rev. Code § 733.81(C)** provides that a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office.

The Village Fiscal Officer, Laura Gates, was appointed in April 2021, taking over for a Fiscal Officer during the middle of the term. Since she took over late in the term, she was only required to complete four hours of initial education. She has not completed the four hours of initial education that are required.

The Fiscal Officer should attend required trainings and register through the AOS on-line database and begin self-reporting continuing education hours. Fiscal Officers can access the Fiscal Integrity Act portal at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

- 2. Ohio Rev. Code § 121.22 (G)** authorizes a public body to enter an executive session at a regular or special meeting and requires the minutes to reflect the allowable purpose for entering executive session.

The Village entered executive session during its meeting held on October 19, 2022, however, the minutes failed to reflect the purpose for entering executive session as required.

The Fiscal Officer should ensure that the reason for entering executive session is included in the minute record.

- 3. 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. If a requester makes an ambiguous or overly broad request or has difficulty in making a request for copies or inspection of public records under this section such that the public office or the person responsible for the requested public record cannot reasonably identify what public records are being requested, the public office or the person responsible for the requested public record may deny the request but shall provide the requester with an opportunity to revise the request by informing the requester of the manner in which records are maintained by the public office and accessed in the ordinary course of the public office's or person's duties.

The Village has not approved a formal records retention schedule to follow.

The Village should establish a formal records retention schedule and ensure it is readily available to the public.

- 4. Ohio Rev. Code § 149.43(E)(2)** states, in part, "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 Village could not provide evidence of the public records policy being provided to the Village's records custodian.

Failure by the Village to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Village's public records policy.

The Village should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the Village as evidence that the public records policy has been received. If the records custodian changes, the Village should determine that this acknowledgement is obtained from the new records custodian.

This matter was also identified as part of the prior basic audit procedures.

- 5. Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. An annual financial report filed on a non-GAAP basis shall be filed with the Auditor of State within sixty days after the close of the fiscal year.

The Village filed a complete annual financial report for the year-ended December 31, 2022, with the Auditor of State after the required filing deadline, on April 3, 2024.

Failure to file a complete annual financial report in a timely manner could lead to the Village being fined for a late filing and/or being declared unauditible.

The Village should implement policies and procedures to verify its complete annual financial report is filed on or before the required reporting deadline.

This matter was also identified as part of the prior basic audit procedures.

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

6. Our prior audit for the years ended December 31, 2021 and 2020 included a matter in which the Village did not display a public records policy poster in a public office. In our current audit, we noted the Village has displayed their public records policy poster.
7. Our prior audit for the years ended December 31, 2021 and 2020 reported that there was no evidence of the Village's elected officials attended public records training during the current term of office. The Mayor is the only elected official, and she has completed the required training for our current audit term.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 13, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CASSTOWN**

**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](http://www.ohioauditor.gov)