



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Fletcher
Miami County
71 North Walnut Street
Fletcher, Ohio 45326

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 Fletcher, 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. In our review of the Village's non-payroll expenditures, we identified the following matters:
 - An employee was reimbursed for an expenditure made on-behalf of the Village during 2023; however, the employee was incorrectly over-reimbursed in the amount of \$29.96.
 - A council member was issued a check for \$40 for donuts at a community garage sale event during 2023; however, there was no underlying support available for the expenditure.

Failure to maintain support for all expenditures and failure to reimburse employees or officials for actual Village-related expenditures could lead to use of Village funds for improper purposes and potential findings for recovery in future audits.

The Village should implement procedures to verify that all expenditures are properly supported and adequate support is maintained.

2. **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 prior to or during the audit period. 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.

Current Year Observations (Continued)

The Village's records custodian should sign the public records policy to acknowledge receipt of the policy.

- 3. Ohio Rev. Code § 109.43(B)** states "the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, and for all future officials who choose to satisfy the training requirement before taking office, in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code and to enhance their knowledge of the open meetings laws set forth in section 121.22 of the Revised Code. The training shall be three hours for every term of office for which the elected official or future official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees and future officials with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official, by an elected official's appropriate designee, or by a future official of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed under division (E) of section 149.43 of the Revised Code."

There was no evidence that each of the Village's elected officials or their designee(s) attended public records training during the current term of office. The Village's fiscal officer attended public records training; however, there was no evidence that the fiscal officer was the Village's public records training designee.

The Village should implement procedures to verify that each of the Village's elected officials or their designee(s) attend public records training for each term of office. If a designee will attend training on behalf of Village officials, it should be clearly indicated that the individual is a designee.

- 4. 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."

There was no evidence that a formal records retention schedule had been adopted by the Village. Failure to adopt a records retention schedule could lead to Village records being destroyed prior to what is allowable by law or against the Council's wishes.

The Village should adopt a formal records retention schedule and make it available to the public.

Current Status of Matters Reported in the Prior Engagement

The prior agreed-upon procedures engagement for the years ended December 31, 2021 and 2020 included non-compliance with **Ohio Rev. Code § 149.43(B)(2)** and **Ohio Rev. Code § 149.43(E)(2)** related to public records. The Village corrected the matter with regards to Ohio Rev. Code § 149.43(E)(2), public records policy, during the audit period however the records retention schedule matter was not corrected and has been included above as Current Year Observation number 4.



Keith Faber
Auditor of State
Columbus, Ohio

November 21, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF FLETCHER

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 12/5/2024

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This report is a matter of public record and is available online at
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