



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Mutual  
Champaign County  
6097 St Rt 161  
Mechanicsburg, Ohio 43044

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 Mutual, Champaign 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. We noted the Village does not have an approved/adopted records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** requires 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 and that a public office shall also 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/policy could result in public records being disposed of prematurely. The Village should implement procedures to provide that the appropriate policies/schedules are properly established and approved to help avoid issues with public records requests. Our prior audit also reported this compliance issue.
2. We noted the Village has a public records policy; however, the Village did not create a poster and display/post it in a conspicuous place in all branches of the Village. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that 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.

Failure to properly display/post the public records policy could cause the public to become misinformed of the requirements regarding public records and/or the Village not meeting public records requests as required by Ohio law.

**Current Year Observations (Continued)**

The Village should create the required poster and display/post the policy in a conspicuous place in the Village offices to provide public records information to the Village citizens. Our prior audit also reported this compliance issue.

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

In addition to the public records matters reported in Current Year Observation numbers 1 and 2 above, our prior basic audit for the years ended December 31, 2021 and 2020 included non-compliance with **Ohio Rev. Code §733.81** and **Ohio Admin Code §117-14-01** for the Fiscal Officer not obtaining training required by the Fiscal Integrity Act. There were no instances of non-compliance identified for this matter for 2023 or 2022.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 29, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF MUTUAL**

**CHAMPAIGN 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 9/10/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)