



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Savannah
Ashland County
Savannah, Ohio 44874

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 Savannah, Ashland 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 examined the bank reconciliation prepared as of December 31, 2023. It included a reconciling variance of \$6,524, which results in fund balances exceeding actual available cash by this amount. The fiscal officer did not identify and correct this unreconciled variance until November 2024.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should investigate and correct all reconciling variances in a timely manner.

2. The Village's accounting system for sewer receipts generates billing, receivables, and noncash adjustments reports. These reports are not periodically reviewed by the Village Council or someone independent of the billing, collecting, and posting of sewer receipts function.

The absence of these reviews could result in inaccurate financial statements and undetected errors and/or theft. The Village should ensure system-generated sewer receipt reports are reviewed on a regular basis.

3. We noted the Village's elected officials (or their approved designee) did not complete/obtain the required public records training. **Ohio Rev. Codes §109.43(B) and §149.43(E)(1)** require that all state and local elected officials, or their designees, must attend at least 3 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. The Village's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Village's elected officials not being properly educated about Ohio's Public Records Laws and not being in compliance with the Village's applicable public records requirements.



Keith Faber
Auditor of State
Columbus, Ohio

December 12, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SAVANNAH

ASHLAND 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 12/24/2024

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