



OHIO AUDITOR OF STATE
KEITH FABER





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Village of Amsterdam
Jefferson County
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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 Amsterdam, Jefferson County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issue to report:

Current Year Observation

1. Ohio Rev. Code, § 149.43(E)(2), states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Ohio Revised Code.

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.

The Village failed to adopt a public records policy and records retention schedule. Failure to adopt a public records policy and records retention schedule may result in the improper access to Village records and the improper destruction of these records.

The Village should adopt a public records policy as well as a records retention schedule and properly distribute the policy to ensure that those making public records requests and those handling requests are aware of the Village's procedures.

Current Status of Matters Reported in our Prior Engagement

1. In our engagement for years ended December 31, 2017 and 2016, we noted the Village improperly posted income tax receipts net of deductions. This was not a procedure in our current year audit.

2. In our engagement for the years ended December 31, 2017 and 2016, we noted the Clerk-Treasurer did not certify disbursements requiring certification or issue a *Then and Now Certificate* as required by Ohio Rev. Code 5705.41(D). We have determined this matter was corrected for 2019 and 2018.
3. In our engagement for the years ended December 31, 2017 and 2016, we noted total estimated receipts from the *Amended Official Certificate of Estimated Resources* required by Ohio Rev. Code Section 5705.36(A)(1) were not entered into the Village's ledgers. We have determined this matter was corrected for 2019 and 2018.
4. In our engagement for the years ended December 31, 2017 and 2016, the Village did not file their annual financial statements within 60 days after the close of the fiscal year as required by Ohio Rev. Code Section 117.38. We have determined the Village filed their annual financial statements on time during 2019 and 2018.



Keith Faber
Auditor of State

Columbus, Ohio

August 14, 2020

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VILLAGE OF AMSTERDAM

JEFFERSON 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 8/27/2020

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