



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Bloomingdale
Jefferson County
P.O. Box 59
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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 Bloomingdale, 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 or accounting issues to report:

Current Year Observations

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.

2. Receipts were not being posted on a timely basis during 2019 and 2018. There were multiple instances where the Village recorded revenues months after receipts were received.

Failure to post revenues in a timely manner can cause Council to make financial decisions without the most up to date information. The Village should post receipts in a timely manner to ensure financial records are accurate.

3. Fund adjustments were made for outstanding payroll checks to Council Members who did not cash their respective payroll check. The total amount of these adjustments was \$169.30. Instead of voiding and re-issuing the checks, the amount was adjusted back into the General Fund. This could result in tax and withholding implications.

The Village should void and re-issue long outstanding checks or put the monies in an Unclaimed Monies Fund.



Keith Faber
Auditor of State

Columbus, Ohio

August 14, 2020

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VILLAGE OF BLOOMINGDALE

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