



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Dellroy  
Carroll County  
2 East Main Street  
P.O. Box 174  
Dellroy, Ohio 44620

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 Dellroy, Carroll 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)** provides that all public offices are required to distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and require that employee to acknowledge receipt of the copy of the public records policy. In addition, the Public Records Act requires that the policy be displayed conspicuously in all branches of the Village. The Village did not have a written acknowledgement the Public Records Policy was distributed to the records custodian/manager and the Public Records Policy was not on display in the Village.

The Village should have written evidence that the Public Records Policy was provided to the records custodian/manager. In addition, the Village should have the public records policy displayed conspicuously in all branches of the Village.

2. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification. The Village did not notify the public or news media about regularly scheduled or special meetings held during the 2018 or 2019 years.

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken be null and void and the Village being subject to significant penalties for breach of the Sunshine Law.

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

1. The State Tax Withholding payment due January 15, 2018 was not paid until January 26, 2018. Based upon testing performed for the 2018 and 2019 years, this has been corrected as the State Tax Withholding payment was paid before the due date.



Keith Faber  
Auditor of State

Columbus, Ohio

September 18, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF DELLROY**

**CARROLL 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 10/13/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)