



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Hanoverton
Columbiana County
PO Box 177
Hanoverton, OH 44423

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 Hanoverton, Columbiana 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

Ohio Rev. Code § 149.43(B)(2) states that '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.'

In addition, Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 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. 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. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

Additionally, Ohio Revised Code § 149.43(E)(2) states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. It goes on further to include the public office shall create a poster describing their public records policy and shall post it in a conspicuous place in all public locations of that public office.

The Village does not have a records retention policy. In addition, the elected officials did not attend public records training, or have a designee attend on their behalf. Although the Fiscal Officer provided us with the Public Records Policy, the Village was not able to provide written evidence that the Public Records Policy was provided to the records custodian/manager. Finally, the Village does not have a poster describing the policy displayed conspicuously in all branches of the public office.

The Village should review Ohio Rev. Code § 149.43 in its entirety to ensure it is meeting the compliance requirements relating to the Ohio Public Records Act. In addition, the elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

September 2, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF HANOVERTON

COLUMBIANA 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 9/10/2020

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