



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Summitville
Columbiana 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 Summitville, 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.

Furthermore, Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Accordingly, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. For purposes of this division, "commercial" shall be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Additionally, all public offices are required by Ohio Rev. Code § 149.43(E)(2) to distribute their Public Records Policy to the employee who is the records custodian/manager of otherwise has custody of the records of that office.

The Village does not have a records retention policy. In addition the Fiscal Officer did not attend the public records training as a designee for all of the elected officials until February of 2020. Finally, the Village did not adopt a public records policy until May of 2020 nor was there written evidence the Fiscal Officer (records custodian) received a copy of the Township's public record policy, prior to May of 2020. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

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.

Current Status of Matters Reported in our Prior Engagement

1. The prior audit for the years ended December 31, 2017 and 2016 included a material weakness for financial statement presentation. Through review of the fund balance adjustment it was noted the adjustment was properly made, in addition no such errors were noted in the 2019-18 procedures.
2. The prior audit for the years ended December 31, 2017 and 2016 included a material weakness/noncompliance for Ohio Rev. Code § 5705.36. Through review of the certificate of estimated resources for 2018 and 2019, we noted no such errors during the 2019-18 procedures.
3. The prior audit for the years ended December 31, 2017 and 2016 included a material weakness/noncompliance for Ohio Rev. Code § 5705.39. Through review of the budgetary testing, we noted no such errors during the 2019-18 procedures.
4. The prior audit for the years ended December 31, 2017 and 2016 included a material weakness/noncompliance for Ohio Rev. Code § 5705.10(I). Through review of the fund balance adjustment it was noted the adjustment was properly made, in addition no such errors were noted during the 2019-18 procedures.



Keith Faber
Auditor of State

Columbus, Ohio

July 21, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SUMMITVILLE

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 8/11/2020

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