



**VILLAGE OF TARLTON
PICKAWAY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

Village of Tarlton
Pickaway County
Tarlton, Ohio 43156

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 Tarlton, Pickaway 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. The Village did not have an approved public records policy in accordance with **Ohio Rev. Code § 149.43(E)(2)** or a records retention schedule in accordance with **Ohio Rev. Code §149.43(B)(2)**. The Village should adopt a public records policy and should create a records retention schedule to be approved by the Village Council and filed with the Ohio History Connection. Additionally, the Village should display a poster that describes the approved public records policy in a conspicuous place in the Village's public office as required by **Ohio Rev. Code §149.43(E)(2)**.
2. We noted that no elected officials, or their designees at the Village received Public Records Training. **Ohio Rev. Code § 149.43(E)(1) and 109.43(B)** requires all state and local elected officials, or their designees, to attend three 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. The Village's 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".

Keith Faber
Auditor of State

Columbus, Ohio

September 28, 2020

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF TARLTON

PICKAWAY 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