



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Antioch
Monroe County
39110 SR 800
Woodsfield, Ohio 43793

To the Village Council:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Antioch, Monroe County, Ohio (the Village), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2020 and 2019.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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)(1)** provides that all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. **Ohio Rev. Code § 109.43(B)** states in part the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Clerk and Council members did not attend public records training for their term ending during the audit period, nor did they have a designee go to the training in their place. The Village officials or their designee should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.
2. We noted that the Village has not adopted a public records policy or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(E)(2)** and **Ohio Rev. Code § 149.43(B)(2)**, respectively. The Village should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.
3. **Ohio Rev. Code § 733.81(D)(2)** states that a fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. The Clerk did not obtain the required amount of training courses for her term ending March 31, 2020. The Clerk should attend trainings to help further her continuing education as required by the aforementioned Ohio Revised Code.

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

August 11, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ANTIOCH

MONROE 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 8/24/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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