



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Parral
Tuscarawas County
P.O. Box 691
Dover, Ohio 44622

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 Parral, Tuscarawas 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 §§ 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.

Three of three (100%) of the Village's elected officials with terms ending in 2019, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. 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 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 Year Observations (Continued)

2. **Ohio Rev. Code § 733.81(D)** provides that a fiscal officer shall complete twelve hours of continuing education courses in each subsequent term of office. Of these twelve hours, at least two hours of ethics instruction shall be included in the continuing education hours. **Ohio Admin. Code 117-14-01(C)** provides that a non-elected fiscal officer's term shall be four years, and such term shall begin on the first day of April in 2016.

During the Fiscal Officer's term of April 1, 2016 through March 31, 2020, the two hours of ethics training was not obtained.

The Fiscal Officer should attend and complete two hours of ethics training for each term. Additionally, the Fiscal Officer should maintain support of completion.

3. **Ohio Rev. Code § 2921.42(A)(1)** states that no public official shall knowingly authorize, or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

Furthermore, 1980 Ohio Ethics Commission Op. No. 80-001, has defined a family member as including, but not limited to: (a) grandparents; (b) parents; (c) spouse; (d) children, whether dependent or not; (e) grandchildren; (f) brothers and sisters; and (g) any person related by blood or marriage and residing in the same household.

During 2019, the Village made 2 payments totaling \$304 to Beau DiGenova for work performed throughout the Village. It was noted that Mayor Crystal DiGenova and Council Member Keri DiGenova are the mother and wife, respectively, of Beau DiGenova and they did not abstain from voting to contract with him for Village purposes nor did they abstain from making payments during 2019.

The Village should develop a formal policy regarding related party transactions to govern transactions in which members of the Council or the Village may have a personal interest. This policy may include Council members abstaining from voting on related party items. Additionally, Council members should refrain from voting on anything that is family related.

This matter will be referred to the Ohio Ethics Commission.



Keith Faber
Auditor of State
Columbus, Ohio

September 8, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PARRAL

TUSCARAWAS 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 9/21/2021

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This report is a matter of public record and is available online at
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