



**VILLAGE OF SPARTA  
MORROW COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2020-2019**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Sparta  
Morrow County  
P.O. Box 8  
Sparta, Ohio 43062

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 Sparta, Morrow County, (the Village) for the years ended December 31, 2020 and December 31, 2019.

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, 2020 and December 31, 2019.

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 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. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

The Fiscal Officer, during her term of office ending in 2020, did not attend a required Certified Public Records Training or have an appropriate designee attend a training. This could result in noncompliance related to public records requests as well as improper withholding of information from patrons. 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.

2. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Village does not have their Public Records Policy displayed in the Village office. This could result in records requests not being fulfilled in accordance with Ohio law. The Village should display a poster describing the public records policy in all of the Village's branch offices.

3. Ohio Rev. Code §§ 507.12 and 733.81 state that a township 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. At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (C)(1) and (2) of this section.

The Fiscal Officer did not complete the required two hours of ethics instruction. In order to maintain and/or enhance the working knowledge and prevent future occurrences of noncompliance, the Fiscal Officer should obtain the required amount of training hours during each term in office.

4. Sound accounting practices require public officials to design and operate a system of internal control that is adequate to provide reasonable assurance over the reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations, and safeguarding of assets against unauthorized acquisition, use or disposition.

The Village did not maintain support to indicate Council members received and reviewed the noncash adjustments made by the Fiscal Officer during the audit period. Failing to ensure adequate controls are in place and operating effectively could result in errors occurring without detection.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 13, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF SPARTA**

**MORROW 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 6/3/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)