



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Casstown  
Miami County  
101B Center Street  
P.O. Box 91  
Casstown, Ohio 45312

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 Casstown, Miami County, (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **Ohio Rev. Code § 149.43(E)(2)** states, in part, "the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy."

The Village could not provide evidence of the public records policy being provided to the Village's records custodian.

Failure by the Village to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Village's public records policy.

The Village should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the Village as evidence that the public records policy has been received. If the records custodian changes, the Village should determine that this acknowledgement is obtained from the new records custodian.

### Current Year Observations (Continued)

- 2. Ohio Rev. Code § 117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. An annual financial report filed on a non-GAAP basis shall be filed with the Auditor of State within sixty days after the close of the fiscal year.

The Village filed a complete annual financial report for the year-ended December 31, 2021 with the Auditor of State after the required filing deadline, on June 13, 2022.

Failure to file a complete annual financial report in a timely manner could lead to the Village being fined for a late filing and/or being declared unauditible.

The Village should implement policies and procedures to verify its complete annual financial report is filed on or before the required reporting deadline.

### Current Status of Matters Reported in our Prior Engagement

- 3. Ohio Rev. Code § 149.43(E)(2)** states, in part, “the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.”

There was no evidence that the Village’s public records policy was displayed on a poster at the public office or on an internet website for the public to see.

The Village should display its approved public records policy either at the public office or on a Village website.

This matter was also identified as part of the prior basic audit procedures.

- 4. Ohio Rev. Code § 109.43(B)** states “the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, and for all future officials who choose to satisfy the training requirement before taking office, in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code and to enhance their knowledge of the open meetings laws set forth in section 121.22 of the Revised Code. The training shall be three hours for every term of office for which the elected official or future official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees and future officials with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official, by an elected official's appropriate designee, or by a future official of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed under division (E) of section 149.43 of the Revised Code.”

There was no evidence that the Village’s elected officials or designee attended public records training during the current term of office.

The Village should implement procedures to verify that the Village’s elected officials or designee attends public records training for each term of office.

This matter was also identified as part of the prior basic audit procedures.

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

July 29, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CASSTOWN**

**MIAMI 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 8/16/2022**

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