



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Clay Center
Ottawa County
420 Main Street
P.O. Box 52
Clay Center, Ohio 43408-0052

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 Clay Center, Ottawa County, Ohio, (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 issue to report.

Current Year Observation

We noted the Village did not always properly state the purpose for entering into an executive session. **Ohio Rev. Code § 121.22(G)** provides that except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of certain, enumerated matters (see **Ohio Rev. Code § 121.22(G)(1)-(8)**). If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

We identified an instance on January 13, 2020 in which the purpose for entering into the executive session was not stated in accordance with the requirements above. The minutes listed "personnel matters" (not an enumerated or sufficiently specific reason to enter into executive session) as the reason for entering into the executive session.

The minutes shall document the motion and vote to hold that executive session and a proper purpose for entering into executive session in accordance with that section.



Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2022

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VILLAGE OF CLAY CENTER

OTTAWA 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 6/7/2022

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