



**VILLAGE OF GLENMONT
HOLMES COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Glenmont
Holmes County
P.O. Box 476
Glenmont, Ohio 44628

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 Glenmont, Holmes 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 & 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)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.
The Village has not established and adopted/approved a records retention schedule/policy. The Village should implement procedures to ensure that appropriate policies/schedules are properly established and approved to help avoid issues with public records requests.
2. We noted the Village Fiscal Officer had not attended Fiscal Integrity Act Training. Ohio Rev. Code § 733.81 requires a newly elected or appointed elected official shall complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the elected official's first term. Twelve hours of training shall be completed for each subsequent term.

Current Status of Matters Reported in our Prior Engagement

1. In the prior basic audit, the Village's QuickBooks accounting system did not include the Certificates of Deposit in the month end cash balance but includes the balance as assets. The Certificates of Deposits were also not included in the Village's month-end cash reconciliation. The Village has converted to UAN and this has been corrected as of December 31, 2021.
2. In the prior basic audit, the Village utilized the QuickBooks accounting system for Water Utility Charges for Services. However, the QuickBooks system did not provide the Village with a Non-cash Adjustment Report. The Village has converted their billing to UBMMax and this system does provide an Adjustment Report. This has been corrected as of December 31, 2021.
3. In the prior basic audit, the Village had not established a public records policy as required by **Ohio Rev. Code §149.43 (E)(2)**. We noted the Village did establish a public records policy; therefore, this has been corrected as of December 31, 2021.



Keith Faber
Auditor of State
Columbus, Ohio

August 10, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF GLENMONT

HOLMES 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 8/30/2022

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