



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Stoutsville  
Fairfield County  
Stoutsville, Ohio 43154

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 Stoutsville, Fairfield County, (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 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 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. We examined the February 2020, July 2020 and August 2019 credit card statements and noted that there were interest and late fee charges to the Village's credit card statements totaling \$32.54. We also noted that there were beginning balances totaling \$2,466.69 indicating that there were unpaid ending balances in the prior months. The Village should ensure that all credit card statements are paid in full at the end of each month in order to ensure that the Village does not incur additional and avoidable expenses.
2. **Ohio Rev. Code § 149.43(B)(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 shall have available a copy of its current retention schedule at a location readily available to the public. The Village did not have a records retention schedule/policy as statutorily required.
3. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and elected officials (or their designees) to successfully attend a certified three-hour Public Records Training for each term of office. We noted that elected officials (or their designee) did not successfully attended a certified three-hour Public Records Training for each term of office.

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

4. In addition to the observations reported above, our prior audit for the years ended December 31, 2018 and 2017 included several adjustments related to budgetary and financial statements. We reviewed the Village's financial statements and noted that the Village integrated budgetary amounts into the accounting system.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 3, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF STOUTSVILLE**

**FAIRFIELD 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 1/25/2022**

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