



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Tarlton
Pickaway County
Tarlton, Ohio 43156

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 Tarlton, Pickaway 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 issues to report.

Current Year Observations

1. We noted the Village did not have an adopted public records policy as of December 31, 2021. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. The Village should adopt a public records policy in accordance with Ohio Rev. Code § 149.43 and utilize the model public records policy developed and provided to all public offices by the Ohio Attorney General.
2. We noted the Village did not have an established and adopted/approved records retention schedule/policy as of December 31, 2021. **Ohio Rev. Code §149.43(B)(2)** provides that 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Village should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the Village should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.
3. We noted three elected officials of the Village did not attend a Public Records Training for their terms ending December 31, 2021. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)** require that all elected officials (or their appropriate designees) successfully attend a certified three-hour Public Records Training during each term of office. The Village should ensure all elected officials (or their designees) attend a Public Records Training during each of their respective terms.

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

November 14, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF TARLTON

PICKAWAY 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 11/29/2022

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This report is a matter of public record and is available online at
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