



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Glenford  
Perry County  
P.O. Box 22  
Glenford, Ohio 43739

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Glenford, Perry County, Ohio (the Village) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

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 issue to report.

### Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)** states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

We noted the Village could not provide a copy of the records retention schedule.

2. **Ohio Rev. Code § 2921.42(A)(1)** states that no public official shall knowingly authorize or employ the authority of influence of the public official's office to secure authorization of any public contract in which the public official, a member of the public official's family, or any of the public official's business associates has an interest.

**Ohio Rev. Code § 2921.42(H)** provides that any public contract in which a public official, a member of the public official's family, or any of the public official's business associates has an interest in violation of this section is void and unenforceable.

**Ohio Rev. Code § 731.12** prohibits Village Council members from holding an interest in any contract with the Village.

**2. Ohio Rev. Code § 2921.42(A)(1) (Continued)**

The Village made payments totaling \$222 and \$223 during 2022 and 2021 to Jeff's Auto Repair which is owned by a Village Council member. The Council member did not abstain from approving payment on these disbursements.

This matter will be referred to the Ohio Ethics Commission.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 22, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF GLENFORD**

**PERRY 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 10/5/2023**

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](http://www.ohioauditor.gov)