



**VILLAGE OF MOUNT CORY
HANCOCK COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Village of Mount Cory
Hancock County
P.O. Box 5
Mount Cory, Ohio 45868-0005

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 Mount Cory, Hancock 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 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, 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 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 §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

All of the Village's elected officials with terms ending in 2021, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

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

There was no indication that the Village adopted a records retention schedule.

The Village should adopt a records retention schedule to ensure that the proper procedures are followed for destruction of public records.

3. **Ohio Rev. Code § 733.27** states a village clerk, clerk-treasurer, or fiscal officer shall attend training programs for new village clerks, clerk-treasurers, or fiscal officers and annual continuing education programs provided by the Auditor of State pursuant to **Ohio Rev. Code § 117.44**. This requirement may be fulfilled by the hours obtained for the Fiscal Integrity Act.

Ohio Rev. Code §§ 733.81(C)-(D) states a newly elected or appointed fiscal officer 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 fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

AOS developed an on-line training database. The database includes a list of approved training, which is maintained by our training department. Fiscal Officers must register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours, otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <http://www.ohioauditor.gov/fiscalintegrity/default.html>. The following linked guidance shows how to enter training support into the portal for a new election cycle period without overwriting the prior reporting period: [Adding a New Term.pdf \(ohio auditor.gov\)](#).

The Fiscal Officer has not completed the required number of training hours, nor has she entered her hours into the Fiscal Integrity Act portal.

The Fiscal Officer should attend the required training programs and update the Fiscal Integrity Act portal reflecting that she has completed the required trainings.

4. The Village should have a written policy outlining who is authorized to make adjustments to utility bills/accounts and what the allowable reasons for adjusting would be.

We noted adjustments were made to the utility ledgers per review of the individual account adjustment reports. The Village does not have a written policy to address adjustments to utility billings. The lack of a policy limits control and accountability over adjustments and could allow errors or irregularities to occur and not be detected during the normal course of operations.

The Council should adopt a formal written policy regarding adjustments to customer utility accounts. This policy should include, but is not limited to, situations which adjustments are deemed allowable, required supporting documentation to be maintained by the utility clerk, and written approvals required by someone independent of the utility billing function.



Keith Faber
Auditor of State
Columbus, Ohio

November 28, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MOUNT CORY

HANCOCK 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 12/12/2023

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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