



OHIO AUDITOR OF STATE  
**KEITH FABER**





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

## BASIC AUDIT REPORT

Village of Scott  
Van Wert County  
PO Box 155  
Scott, Ohio 45886

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 Scott, Van Wert County, (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. The Village contracts with Medicount Management for their Emergency Medical Services (EMS) billing. Due to a lack of proper internal controls, the Fiscal Officer does not reconcile the amounts in the bank and UAN, to the reports received from Medicount. Failure to do so, could result in errors going undetected. The Village should implement policies and procedures in order to ensure the Village's records are in agreement with Medicount and the bank, on a regular basis.
2. The Village provides Fire and EMS Services to several surrounding Townships. Contracts are written and signed by all parties in order to ensure the Village is paid for their services. During 2022, Latty Township, Paulding County, paid an amount lesser than the amount written in their contract for Fire Services provided. The contract stated the Township owed \$5,400 for services in 2022, however the Township only paid \$5,100. The Village should implement policies and procedures to ensure the Village is collecting the amounts they are owed per the contract agreements. Failure to do so could result in the Village being paid less than what they are owed.
3. We noted the Village did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Village should properly adopt a public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. Failure to establish and maintain a public records policy may result in records of the Village not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

4. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in Ohio Rev. Code § 733.81. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training.
5. We noted that none of the Village's elected officials with terms ending in 2022 attended the required public records training or had an appropriate designee go on their behalf during their respective terms. **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 and 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. The Village's elected officials, or their appropriate designee(s), should, during their terms of office, attend public records training and maintain proof of completion of the training. Not doing so could result in the Village's elected officials not being properly educated about Ohio's Public Records Laws and not following the Village's applicable public records requirements.

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

1. The prior audit engagement for the years ended December 31, 2020 and 2019 included findings related to the accuracy of financial reporting in accordance to Ohio Rev. Code Section 733.28 and Ohio Admin. Code Section 117-2-02(A), and failure to properly certify expenditures in accordance with Ohio Rev. Code § 5705.41(D). The Village appears to have corrected these matters for the years ended December 31, 2022 and 2021.
2. The prior engagement noted noncompliance issues in accordance with Ohio Rev. Code § 5705.41(B), regarding expenditures exceeding appropriations during the audit period. This issue appears to have been corrected for the current engagement.
3. The prior engagement noted that the Village did not have a public records policy. Ohio Rev. Code § 149.43 requires the Village to adopt a public records policy and comply with various other public records requirements pertaining to the policy. The Village should adopt and establish the required policies and procedures as outlined in the Ohio Rev. Code § 149.43. This issue was not corrected for the audit period and has been repeated in 3 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 5, 2023

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**VILLAGE OF SCOTT**

**VAN WERT 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 6/15/2023**

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