



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Hartford
Licking County
2 North High Street
Croton, Ohio 43013

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 Hartford, Licking County, (the Village) for the year(s) ended December 31, 2023 and 2022.

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 year(s) ended December 31, 2023 and 2022.

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 Revised Code Section 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Village did not file its annual report to the HINKLE system for the year ended December 31, 2023 until March 18, 2024. The deadline for the Village to file their annual financial report was February 29, 2024.
2. **Ohio Rev. Code § 507.12 and 733.81** require all fiscal officers attend the fiscal integrity act training during their term. Two hours of ethics training is required per term and newly elected or appointed fiscal officers or clerk treasurers are required to obtain 18 hours within the term, of which 6 hours must occur prior to or during in the first year in office. Reelected fiscal officers or clerk treasurers are required to obtain 12 hours during their term. The Village fiscal officer only attended 1.5 hours out of the required 12 hours of training as of December 31, 2023. Failing to obtain the required training could result in the Village's fiscal officer being unaware of changes to accounting standards and Ohio Laws.
3. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The Village could not provide proof that the established Public Records Policy was conspicuously displayed in the Village's town hall. Failure to display the policy is a violation of the Ohio Revised Code.

4. Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records. The Village received \$775 in investment income as of December 31, 2023. However, the Village failed to record this investment income as a receipt as of year-end. Furthermore, the Bank-to-Book reconciliation performed as of December 31, 2023 did not show this amount as a reconciling item due to the Village not utilizing the correct ending bank balance. The Village should ensure that all activating as of month and year end are fully accounting for in the fund balances of the Village.



Keith Faber
Auditor of State
Columbus, Ohio

November 6, 2024

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VILLAGE OF HARTFORD

LICKING 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 11/19/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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