



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Lakeline
Lake County
33801 Lakeshore Blvd.
Lakeline, Ohio 44095

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 Lakeline, Lake County, (the Village) for the years 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 years 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 Rev. Code § § 109.43(B) and 149.43(E)(1)** require that all state and local elected officials, or their designees, 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 as proof.

Three of the Village's elected officials with terms ending December 31, 2023, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training. This could result in improper education of public offices regarding the office's duties related to public records requests as well as improper withholding of information of 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.

Current Year Observations (continued)

2. Finding for Recovery Repaid Under Audit

State ex rel. McClure v Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit must serve a public purpose. Typically, the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Auditor of State Bulletin 2003-005 (the Bulletin) states that government entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The Bulletin further states that the Auditor of State’s office does not view the expenditures of public funds for alcoholic beverages as a proper public purpose and will issue findings for recovery for such expenditures as manifestly arbitrary and incorrect.

Alcohol in the amount of \$156.47 was purchased by and reimbursed to Councilwoman Theresa Polsak with Village funds.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Theresa Polsak in the amount of \$156.47 and in favor of the Village of Lakeline’s General Fund.

On October 14, 2024, Theresa Polsak submitted a \$156.47 check payable to the Village of Lakeline, as a reimbursement for the alcohol purchase. Therefore, this finding is considered fully repaid under audit.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2021, and 2020 included a noncompliance comment related to elected officials attending public record law training. As stated in item number one above, this comment has been repeated.



Keith Faber
Auditor of State
Columbus, Ohio

November 18, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF LAKELINE

LAKE 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 12/12/2024

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