



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Patterson
Hardin County
P.O. Box 44
Forest, OH 45843

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 Patterson, Hardin 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. We noted the Village did not have its records retention schedule at a location available to the public. **Ohio Rev. Code §149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The Village had a records retention schedule, however, other than a reference to its location from the Village's Public Records Policy, there was no evidence that it was readily available to the public. The Village should ensure that the records retention schedule is in a location or manner that is assessable by the public.
2. We noted that elected officials or their designee did not attend public records training. **Ohio Rev. Code § 149.43(E)(1)** states that to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. A future official may satisfy the requirements of this division by attending the training before taking office, provided that the future official may not send a designee in the future official's place. There was no evidence that any elected officials or their designees attended the required records training during their terms in office. A control(s) and/or procedure(s) should be adopted, such as a reminder system, to help assure that the required records training is attended by each elected official or their designee(s). The Minutes should state when a designee has been appointed to attend training on be-half of an elected official(s).

Current Year Observations (Continued)

3. We noted that the Village did not display its public records policy. **Ohio Rev. Code §149.43(E)(2)** states, in part, that a 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 public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Village should create a poster that describes its public records policy and post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.
4. We observed that municipal net profit receipts in the amount of \$2,211 were recorded as miscellaneous receipts in the general fund instead of municipal income tax receipts. Receipt recording errors may result in the material misstatement of the financial statements and inhibits the ability of Village Council to accurately monitor budget versus actual receipts. The Village Manual or Uniform Accounting Network (UAN) manual should be used as a resource when recording receipts.

Current Status of Matters Reported in our Prior Engagement

Our prior basic audit engagement for the years ended December 31, 2021 and 2020 included non-compliance with **Ohio Rev. Code §149.43(B)(2)** and **Ohio Rev. Code § 149.43(E)(1)/(2)** related to public records. These matters were not corrected during the years ended December 31, 2023 and 2022 and have been included above as Current Year Observations numbers 1 thru 3.



Keith Faber
Auditor of State
Columbus, Ohio

October 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PATTERSON

HARDIN 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 11/12/2024

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