



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Sherrodsville  
Carroll County  
PO Box 31  
Sherrodsville, Ohio 44675

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 Sherrodsville, Carroll 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 § 731.14** states all contracts made by the legislative authority of a village shall be executed in the name of the village and signed on its behalf by the mayor and clerk. Except where the contract is for equipment, services, materials, or supplies to be purchased under division (D) of section 713.23 or section 125.04 or 5513.01 of the Revised Code, available from a qualified nonprofit agency pursuant to sections 4115.31 to 4115.35 of the Revised Code, or required to be purchased from a qualified nonprofit agency under sections 125.60 to 125.6012 of the Revised Code, when any expenditure, other than the compensation of persons employed in the village, exceeds twenty-five thousand dollars, such contracts shall be in writing and made with the lowest and best bidder after advertising for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the village. The bids shall be opened and shall be publicly read by the clerk of the village, or a person designated by the clerk at the time, date, and place specified in the advertisement to bidders or specifications. The time, date, and place of bid openings may be extended to a later date by the legislative authority of the village, provided that written or oral notice of the change shall be given to all persons who have received or requested specifications no later than ninety-six hours prior to the original time and date fixed for the opening.

In 2023, the Village undertook a road paving and patch work project in which it sought only one cost proposal and contracted with the company, despite the estimated cost of the project being \$80,000. As the proposed cost of the project exceeded the \$50,000 bidding threshold, the Village should have complied with the competitive bidding requirements per the Ohio Revised Code.

2. **Ohio Rev. Code § 149.43(E)(2)** requires, in part, that all public offices create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

The Village did not conspicuously display its public records policy at the Village building or any branches associated with Village business.

A poster describing the public records policy must be conspicuously displayed in all the Village's branch offices.

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

3. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village failed to post loan proceeds or the concurring capital outlay expenditure to the Village's accounting ledgers for newly issued debt in the amount of \$15,697. The Village properly record debt proceeds and the corresponding expenditure for fiscal years ending December 31, 2023 and 2022.
4. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village's records custodian/manager did not formally acknowledge receipt of the Village's public records policy. The Village's records custodian has acknowledged receipt of the public records policy.
5. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village's elected officials whose terms ended during the audit period failed to complete the required Certified Public Records Training, or formally appointing a designee to attend on the elected official's behalf. The Village's elected official's or their designee have properly completed the required training.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF SHERRODSVILLE**

**CARROLL 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 8/29/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)