



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Laura  
Miami County  
108 South Main Street  
Laura, Ohio 45337

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 Laura, Miami County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

## Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(1)** states, in part, 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 § 109.43 of the Revised Code. The Village's elected officials, or their appropriate designees, did not attend public records training during their current terms. The Village should verify all elected officials attend the required three hours of public records training as prescribed by Ohio Rev. Code § 149.43(E)(1) for each term of office. Failure to do so could result in elected officials being unaware of public records laws.
2. **Ohio Rev. Code § 149.43(E)(2)** states, in part, 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 did not have a poster describing its public records policy in the Village building. The Village should create and display within the Village building a poster describing its public records policy. Failure to do so could result in employees and citizens being unaware of the Village's public records policy.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2020

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**VILLAGE OF LAURA**

**MIAMI COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 28, 2020**