



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Port William
Clinton County
Port William, Ohio 45164

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 Port William, Clinton County, for the years ended December 31, 2018 and December 31, 2019.

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 of Port William's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village of Port William's financial statements, transactions or balances for the years ended December 31, 2018 and December 31, 2019.

The Village of Port William'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. The Village did not file the 2018 annual financial report in the Auditor of State Hinkle system by March 1, 2019. The annual report was filed on February 26, 2020. Ohio Rev. Code § 117.38 requires cash basis entities to file annual financial statements and footnotes with the Auditor of State within 60 days after the close of the fiscal year.
2. The Village's accounting system did not agree to the final general fund appropriations for 2019. We noted a found a variance of \$330 between the final appropriations recorded in the Village's accounting system and the final appropriations for the general fund for 2019.
3. We inquired with the fiscal officer and found the Village did not post a poster that describes the Village's public records policy in the public office as required by Ohio Rev. Code § 149.43(E)(2).
4. The Village did not adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Village should adopt and maintain this schedule and make it available to the public.
5. We also noted elected officials, or a designee, did not complete the three hours Public Records Training required by Ohio Revised Code § 149.43(E)(1). It is important that this training is completed so that the Board can obtain proper guidance in developing and updating Township policies as required.
6. **Ohio Rev. Code 102.03(D)** states: "No public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties."

During 2017 and 2018, former Port William Police Chief Richard Coy routinely drove an unmarked police cruiser to his second job at the Lebanon Correctional Institute. Additionally one of the police department laptop computers was used by Mr. Coy's daughter for school work. Mr. Coy used his position as Police Chief in order to use the vehicles and equipment instead of purchasing such items for his personal use.

The above matter will be referred to the Ohio Ethics Commission.

7. The Village does not have a vehicle use policy and does not maintain a vehicle mileage log. Failure to have such a policy and maintain a mileage log could result in misuse of Village vehicles. We recommend that the Village Council establish a vehicle use policy for Village vehicles. We also recommend that a log be maintained for each vehicle used by the various departments for tracking of mileage per use.
8. The Village does not have an established policy for the use or restriction of use of Village equipment for personal reasons. Failure to have such a policy could result in inappropriate use of equipment by employees and/or Village office holders. We recommend that the Village Council establish a policy for the use or restriction of use of Village equipment.



Keith Faber
Auditor of State

Columbus, Ohio

September 18, 2020

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VILLAGE OF PORT WILLIAM

CLINTON 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 10/1/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov