



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Belle Valley
Noble County
P.O. Box 44
Belle Valley, Ohio 43717

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Belle Valley, Noble County, Ohio (the Village), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2020 and 2019.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 § 149.43(B)(2)** requires the Village to have available a copy of its current records retention schedule at a location readily available to the public. The Village has not adopted a records retention schedule. The Village should establish a records retention policy.
2. The Village has not adopted a public records policy in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The Village should adopt a public records policy with the aforementioned Ohio Revised Code.
3. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days after the close of the fiscal year. The Village did not file their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the year ended December 31, 2020 in the Hinkle system.
4. **Ohio Rev. Code § 149.43(E)(2)** provides that all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in § 109.43 of the Revised Code. **Ohio Rev. Code § 109.43(B)** states in part the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Fiscal Officer and one Council member did not attend public records training for their term ending during the audit period, nor did they have a designee go to the training in their place. The Village officials or their designee should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.

Current Year Observations (Continued)

5. **Ohio Rev. Code § 5705.09(F)** provides that each subdivision shall establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose. In 2020, Coronavirus Aid, Relief and Economic Security (CARES) receipts and expenditures in the amount of \$20,000 were posted to the General Fund, instead of properly establishing a CARES Fund. Also, the \$20,000 in CARES monies were posted as “Charges for Services” instead of “Intergovernmental” revenue. The Village should refer to the Village Officer’s Handbook for guidance for the proper establishment of new funds. Also, the Village should refer to Auditor of State Bulletin 2021-004 for guidance on accounting for federal programs authorized by the American Rescue Plan Act of 2021.



Keith Faber
Auditor of State
Columbus, Ohio

August 11, 2021

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VILLAGE OF BELLE VALLEY

NOBLE 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 8/24/2021

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