



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Darbyville
Pickaway County
Darbyville, Ohio 43164

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 Darbyville, Pickaway County, (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 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, 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 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. In neither fiscal year 2020 or 2019, did the Village integrate budgetary amounts into their accounting system. Failing to utilize the accounting records required by **Ohio Admin. Code 117-2-02(D)(2)** and **117-2-02(D)(3)** could result in appropriations exceeding estimated resources (**Ohio Rev. Code §5705.39**), or disbursements exceeding appropriations (**Ohio Rev. Code §5705.41(B)**).
2. **Ohio Rev. Code § 5705.39**, states the total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals.

During fiscal year 2019 we identified the following violation of **Ohio Rev. Code § 5705.39**:

General Fund	2019
Estimated Resources	\$23,900
Appropriations	36,400
Appropriations in excess of estimated Resources:	\$(12,500)

3. **Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

During fiscal year 2019 we identified the following violation of **Ohio Rev. Code § 5705.41(B)**:

General Fund	2019
Disbursements plus encumbrances	\$40,112
Appropriations	36,400
Total unappropriated expenditures:	\$ 3,712

4. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) “limit the number of public records the office will make available to a single person”; (2) “limit the number of public records the office will make available during a fixed period of time”; and (3) “establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.” However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)(i)**, the policy “may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes.” Regarding this, the term “commercial” is to “be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.”

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their public records policy “to the employee who is the records custodian or records manager or otherwise has custody of the records of that office” and have that employee acknowledge receipt of the public records policy. The statute also requires that a public office must also create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Village did not have a public records policy in place to address responding to public records request. Without proper implementation of a public records policy, the Village was noncompliant with all components of **Ohio Rev. Code § 149.43(E)(2)**.

5. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio’s Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General’s Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

In neither fiscal year 2020 or 2019 did any of the Village’s elected officials with terms ending in 2020 or 2019, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training. Thus, the Village was noncompliant with the requirements of **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)**.

6. **Ohio Rev. Code § 149.43(B)(2)** requires “a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying.” “A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.”

In neither fiscal year 2020 or 2019 did the Village have a records retention schedule at a location readily available to the public. Thus, the Village was noncompliant with the requirements of **Ohio Rev. Code § 149.43(B)(2)**.

7. The fiscal officer did not obtain the required Fiscal Integrity Act training. We inquired with the fiscal officer and inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by **Ohio Rev. Code § 507.12 and § 733.81**. The fiscal officer did not obtain the required 12 hours of training.



Keith Faber
Auditor of State
Columbus, Ohio

August 11, 2021

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VILLAGE OF DARBYVILLE

PICKAWAY 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 9/7/2021

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