



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Tiro
Crawford County
P.O. Box 228
Tiro, Ohio 44887

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 Tiro, Crawford 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 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. 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. We noted the fiscal officer did not obtain training as required by Ohio Rev. Code Section 507.12 and 733.81.
2. **Ohio Rev. Code § 149.43(E)(2)** requires that 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/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; 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 written evidence that the policy was received by the records custodian/manager, the policy was not included in the policy manual, and the policy was not properly displayed as required by Ohio Rev. Code § 149.43(E)(2).

3. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend three 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.

The Village's elected officials, or a designee, did not attend the required public records training on behalf of the Village elected officials (the Village Council) as required by 109.43(B) and 149.43(E)(1). This could lead to potential neglect of public record laws and further lead to use or withholding of proper records.

4. The Village failed to timely remit payroll withholdings due for year end 2019 and 2020. Withholdings for Federal income tax and Medicare were not paid until February 2020 for 2019 resulting in late fees of \$33. The Village could not provide support that withholdings were remitted for year-end 2020. Failure to remit payroll withholdings by the required due date could subject the Village to fines and penalties and possible future findings for recovery.



Keith Faber
Auditor of State
Columbus, Ohio

October 29, 2021

OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF TIRO
CRAWFORD 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 11/16/2021

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