



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Yorkshire
Darke County
Yorkshire, Ohio 45388

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 Yorkshire, Darke 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. The Village did not have a records retention schedule as required by as required by Ohio Rev. Code §§ 149.43(B)(2) and 149.43(B)(3).
2. The Village did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2).
3. The Village did not have a public records policy and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
4. The Village did not have a public records policy and therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
5. The Village did not have a public records policy and therefore it could not be displayed in all the branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
6. None of the Council members nor the Fiscal Officer attended public records training as required by Ohio Rev. Code § 149.43(E)(1).
7. The Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81.
8. Ohio Revised Code § 117.38 requires entities to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. The financial statements for the year ended December 31, 2019 were filed on March 18, 2021, due March 2, 2020. The financial statements for the year ended December 31, 2020 were filed on March 18, 2021, due March 1, 2021.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2018 and 2017 noted a finding related to the Village not filing their financial information in the Hinkle System within 60 days after close of the fiscal year. This issue will be repeated as issue 8 above for the fiscal years ended December 31, 2020 and 2019.
2. Our prior basic audit report for the years ended December 31, 2018 and 2017 noted the Village council members did not contribute to OPERS and there was no documentation to indicate that a signed notification was submitted to the OPERS board as required. This matter was corrected for the years ended December 31, 2020 and 2019.
3. Our prior basic audit report for the years ended December 31, 2018 and 2017 noted the Village did not properly complete Form 944 – Employer’s Annual Federal Tax Return. This matter was corrected for the years ended December 31, 2020 and 2019.
4. Our prior basic audit report for the years ended December 31, 2018 and 2017 noted that the Village did not implement the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54 regarding fund balance classifications. This matter was not corrected for the years ended December 31, 2020 and 2019.
5. Our prior basic audit report for the years ended December 31, 2018 and 2017 noted that the Village did not incorporate budgeted receipts or appropriations in the manual accounting records. This matter was corrected for the years ended December 31, 2020 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio

April 23, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF YORKSHIRE

DARKE 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 5/11/2021

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