



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Village of Old Washington
Guernsey County
63469 Institute Road
Lore City, Ohio 43755

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 Old Washington, Guernsey County, Ohio (the Village), for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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(E)(2) and 149.43(B)(7)(c)** state that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.

A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. We noted the Village does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Village should establish a public records policy to address the Village's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Village. In addition, the Village should have written evidence that the policy was provided to the records custodian/manager. Our prior audit also reported this deficiency.

The Village should establish a public records policy to address the Village's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Village.

Current Year Observations (Continued)

In addition, the Village should have written evidence that the policy was provided to the records custodian/manager. Our prior audit also reported this deficiency.

2. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, 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 in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We noted the Village has not adopted a records retention policy or schedule.

The Village should adopt a records retention schedule and maintain a copy at a location readily available to the public. Our prior audit also reported this deficiency.

3. Payroll Withholdings for Federal income taxes, Medicare (and social security, for employees not enrolled in pension system) should be remitted to the Internal Revenue Service on a quarterly basis. The Fourth Quarter, 2021 Federal Payroll Taxes were due by January 31, 2022. The Village did not remit the Fourth Quarter, 2021 Federal Payroll Taxes until March 26, 2022.

The Fiscal Officer should implement procedures to ensure that Payroll Withholdings are remitted by the required date to avoid interest and penalties.

4. Per inspection of the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) we determined that the fiscal officer/clerk treasurer did not obtain the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer's term of office was April 1, 2016 to March 31, 2020.

The Fiscal Officer should complete all trainings as required.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the policy matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2019 and 2018 included the following observations that were not repeated:
 - Ohio Rev. Code § 117.38 – The December 31, 2019 and 2018 Annual Financial Reports were not filed within 60 days of the close of the fiscal year end.
 - Ohio Rev. Code § 121.22(G) – The Village entered into executive session on October 21, 2019 and did not provide a purpose.
 - Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) – Village elected officials, or their designee, did not attend the required Public Records Training during their term of office.



Keith Faber
Auditor of State
Columbus, Ohio

July 11, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF OLD WASHINGTON

GUERNSEY 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 7/28/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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