





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

BASIC AUDIT REPORT

Village of Blakeslee Williams County Blakeslee, Ohio 43505-0065

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 Blakeslee, Williams 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 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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

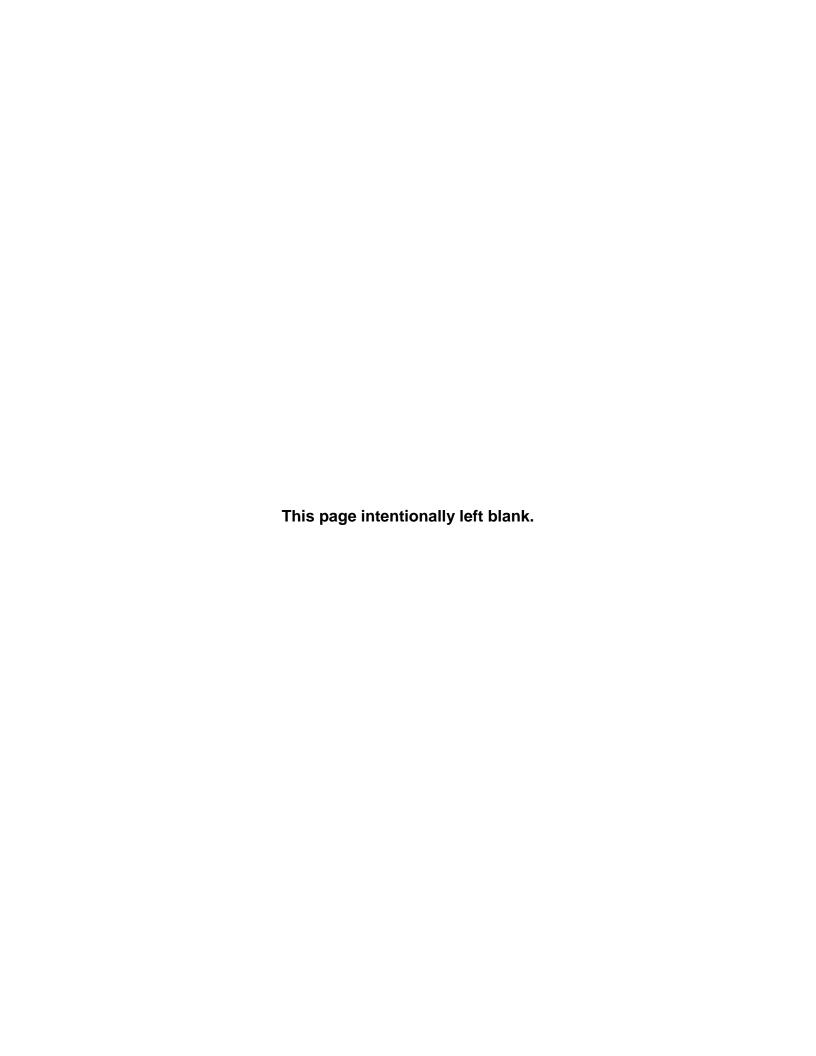
Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

We noted the Village has not adopted a records retention schedule policy. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Village should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

Keith Faber Auditor of State Columbus, Ohio

June 2, 2022





VILLAGE OF BLAKESLEE

WILLIAMS 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 6/21/2022

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