



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Brinkhaven
Knox County
201 State Street
P.O. Box 305
Brinkhaven, Ohio 43006

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 Brinkhaven, Knox 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. General Fund actual disbursements plus year-end encumbrances exceeded appropriations plus prior year carryover encumbrances for the year ended December 31, 2020. **Ohio Rev. Code § 5705.41(B)** states "no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated."
2. The Village does not have a records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** requires that "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 an available copy of its current records retention schedule at a location readily available to the public."
3. The Fiscal Officer maintains the Village's public records; however, a formal acknowledgment of receipt of the Public Records Policy was not provided by the Fiscal Officer. **Ohio Rev. Code § 149.43(E)(2)** states that "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."

4. The Village public records policy was not posted at the Village Council Hall. **Ohio Rev. Code § 149.43(E)(2)** states that “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.”
5. Village elected officials whose terms ended during 2019 or 2020 (or his/her designee) did not attend the required Public Records Training. **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.

Current Status of Matters Reported in our Prior Engagement

1. During our prior audit for the years ended December 31, 2018 and 2017, we noted that General Fund appropriations and estimated receipts were not integrated in the accounting system. This was not corrected during 2019 and 2020.
2. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State’s HINKLE system within 60 days of the close of the fiscal year end. We noted the Village did not file its annual financial report to the HINKLE system for the fiscal years ending December 31, 2020 and December 31, 2019, until February 8, 2022. The deadline for the Village to file their annual financial report was on March 1, 2021, and March 2, 2020, respectively. Our prior audit also reported this noncompliance.



Keith Faber
Auditor of State
Columbus, Ohio

March 21, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BRINKHAVEN

KNOX 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 4/5/2022

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