



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Dellroy
Carroll County
2 East Main Street
P.O. Box 174
Dellroy, Ohio 44620

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 Dellroy, Carroll County, (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 Observations

1. **Ohio Rev. Code § 149.43(E)(2)** provides that all public offices are required to 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 require that employee to acknowledge receipt of the copy of the public records policy. The Village should have written evidence that the Public Records Policy was provided to the records custodian/manager who was in office for the period 4/1/2021 through 12/31/2021.

The Village should have written evidence that the Public Records Policy was provided to the records custodian/manager.

2. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification. The Village did not notify the public or news media about regularly scheduled or special meetings held during the 2020 year.

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure to do so could result in the Court declaring actions taken be null and void and the Village being subject to significant penalties for breach of the Sunshine Law.

Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** was corrected in regards to the Public Records Policy being on display in the Village. However, the portion of the comment regarding the Public Records policy being distributed to the new records custodian was repeated as the Village did not have written evidence the Public Records Policy was distributed. See comment #1 above for further information.
2. **Ohio Rev. Code § 121.22(F)** was partially corrected as the Village notified the public or news media about regularly scheduled or special meetings held during the 2021 year. However, the Village did not have evidence that the public or news media was notified for 2020. See comment #2 above for further information.



Keith Faber
Auditor of State
Columbus, Ohio

August 15, 2022

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VILLAGE OF DELLROY

CARROLL 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 9/8/2022

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