



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Gordon  
Darke County  
300 Center Street  
Gordon, Ohio 45304

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 Gordon, Darke 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. The Village does not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)(i)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. Regarding this, the term "commercial" is to be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. The Village should adopt a public records policy.
2. The Village did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). **Ohio Rev. Code § 149.43(B)(2)** requires 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 available a copy of its current records retention schedule at a location readily available to the public.

### Current Year Observations (Continued)

The Village should implement procedures to provide that appropriate records retention schedules/policies are properly established and adopted/approved. Failure to do so could result in violation of Sunshine laws.

3. None of the Council members nor the Fiscal Officer attended public records training for each of term of office as required by Ohio Revised Code Sections 109.43(B) and 149.43(E)(1). **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. The Village should implement procedures to assure that applicable officials, or their designees, attend the required public records training. Failure to do so could result in violation of Sunshine laws.
4. We noted the prior Fiscal Officer, with a term ending March 31, 2020, did not obtain the fiscal integrity training as required by Ohio Rev. Code § 733.81. **Ohio Rev. Code §733.81(B)** states, in part, to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term.

**Ohio Rev. Code §733.81(C)** states a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office.

**Ohio Rev. Code §733.81(D)** states, in part, in addition to the six hours of initial education required under division (B) of this section, a newly elected or appointed fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office. An elected or appointed fiscal officer who retains office for a subsequent term shall complete twelve hours of continuing education courses in each subsequent term of office. The auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a fiscal officer who has been appointed. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected or appointed fiscal officer. At least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section.

**Ohio Admin Code § 117-14-01** states the auditor of state, pursuant to sections 507.12 and 733.81 of the Revised Code, herein establishes a rule governing the initial training and continuing education of city, township, and village fiscal officers. As used in this chapter, "village fiscal officer" means village fiscal officer, village clerk, and village clerk-treasurer. **Ohio Admin Code §117-14-01(C)** states for the purposes of this chapter, a nonelected municipal fiscal officer, who has been hired to fill such a position, shall have a term equivalent to that of an elected township fiscal officer, whose term is governed by section 507.01 of the Revised Code. Thus, a nonelected municipal fiscal officer's term shall be four years, and such term shall begin on the first day of April in 2016. All subsequent such terms shall begin on the first day of April quadrennially thereafter.

**Current Year Observations (Continued)**

The Fiscal Officer should complete the required training during each term in office and report the hours in the Fiscal Integrity Act Portal. Failure to complete training can result in financial reporting issues and/or noncompliance. The Village should establish and implement procedures to verify proper training is completed to assist Village officials with the proper knowledge to properly and ethically conduct operations.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 25, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF GORDON**

**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 8/9/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)