



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Ludlow Falls  
Miami County  
P.O. Box 159  
Ludlow Falls, Ohio 45339

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 Ludlow Falls, Miami 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 and Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. 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."

There was no evidence that a formal public records policy had been adopted by the Village.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement (Continued)**

The Village should adopt a public records policy and post it in accordance with the requirements shown above. The Village can refer to the model policy on the Attorney General's website.

This matter was also identified as part of the prior basic audit procedures.

- 2. Ohio Rev. Code § 149.43(B)(2)** states, in part, that a public office "shall have available a copy of its current records retention schedule at a location readily available to the public."

There was no evidence that a formal records retention schedule had been adopted by the Village.

The Village should adopt a formal records retention schedule and make it available to the public.

This matter was also identified as part of the prior basic audit procedures.

- 3. Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be filed with the Auditor of State within sixty days after the close of the fiscal year.

The Village filed its annual financial reports with the Auditor of State on June 26, 2022 and June 13, 2022 for the years ending December 31, 2020 and 2021, respectively.

The Village should implement policies and procedures to verify its annual financial report is filed on or before sixty days after the close of the fiscal year and that the filed report is complete (including notes to the financial statements) and accurate.

This matter was also identified as part of the prior basic audit procedures.

- 4. Ohio Rev. Code § 109.43(B)** states "the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, and for all future officials who choose to satisfy the training requirement before taking office, in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code and to enhance their knowledge of the open meetings laws set forth in section 121.22 of the Revised Code. The training shall be three hours for every term of office for which the elected official or future official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees and future officials with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official, by an elected official's appropriate designee, or by a future official of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed under division (E) of section 149.43 of the Revised Code."

There was no evidence that the Village's elected officials or designee attended public records training during the current term of office.

The Village should implement procedures to verify that the Village's elected officials or designee attends public records training for each term of office.

This matter was also identified as part of the prior basic audit procedures.

**Current Year Observation**

- 5. Ohio Rev. Code § 733.81(D)(2)** states that 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. **Ohio Rev. Code § 733.81(D)(4)** states that 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.

The Village Fiscal Officer's term expired during the audit period; however, no required training had been obtained.

Failure by the Fiscal Officer to obtain required training could result in inadequate knowledge and understanding of the necessary requirements to fulfill the duties of a Village fiscal officer.

The Village should implement policies and procedures to verify that the Village's Fiscal Officer obtains the required training and verifies the completeness of the Fiscal Integrity Act portal for training completed by the Fiscal Officer.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 9, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF LUDLOW FALLS**

**MIAMI 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 9/27/2022**

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