



OHIO AUDITOR OF STATE KEITH FABER



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

BASIC AUDIT REPORT

Village of Nashville
Holmes County
100 E. Millersburg St.
P.O. Box 417
Nashville, Ohio 44661

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 Nashville, Holmes County, (the Village) for the years ended December 31, 2021 & 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 & 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(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.

The Village has not established and approved/adopted a records retention schedule/policy. The Village should implement procedures to ensure that appropriate policies/schedules are properly established and approved to help avoid issues with public records requests.

2. **Ohio Rev. Code § 149.43 (E)(2)** states that all public offices shall adopt a public records policy in compliance with Ohio Rev. Code § 149.43 for responding to public records request. The Ohio Attorney General's office has provided an example policy at www.ag.state.oh.us/publicrecords/modelpolicy.asp.

The Village did not adopt a public records policy nor appoint a records custodian/manager. A public records policy is required to ensure the Village is in compliance with all the public records laws. All Village employees need to be aware of the public record laws and what procedures to follow when a member of the public requests to examine public records.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 11, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF NASHVILLE

HOLMES 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 9/6/2022

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

This report is a matter of public record and is available online at
www.ohioauditor.gov