



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Patterson
Hardin County
14913 Township Highway 96
Upper Sandusky, Ohio 43351

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 Patterson, Hardin 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(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The Village had a records retention schedule, however, other than a reference to its location from the Village's Public Records Policy, there was no evidence that it was readily available to the public. The Village should display its records retention schedule in a location or manner that is assessable by the public.
2. **Ohio Rev. Code § 149.43(E)(1)** states that "to ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code. A future official may satisfy the requirements of this division by attending the training before taking office, provided that the future official may not send a designee in the future official's place." There was no evidence that any elected officials or their designees attended the required records training during their terms in office. A control(s) and/or procedure(s) should be adopted, such as a reminder system, to help assure that the required records training is attended by an elected official(s) or their designee(s).
3. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that a 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. The Village had a public records policy, however, it was not posted in the manner outlined in section 149.43(E)(2) of the Revised Code. The Village should create a poster that describes its public records policy and post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Current Status of Matters Reported in our Prior Engagement

The prior basic audit reported the observations identified above as current year observations.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive style with a large, stylized "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PATTERSON

HARDIN 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 7/12/2022

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