



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## BASIC AUDIT REPORT

Village of Port William  
Clinton County  
Port William, Ohio 45164

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 Port William, Clinton 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) and 149.43(B)(7)(c)** state that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. 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.

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. In addition, the Village should have written evidence that the policy was provided to the records custodian/manager.

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.

We noted the Village has not established a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law. Our prior audit also reported this deficiency.

2. **Ohio Rev. Code § 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. None of the elected officials or designees completed the required three hours of public record training. Our prior audit also reported this deficiency.

#### **Current Status of Matters Reported in our Prior Engagement**

1. In addition to the matters reported in the current year observations above, our prior basic audit included a matter in which the Village did not file annual financial statements and footnotes with the Auditor of State within 60 days. For 2020 and 2021, the Village did file financial statements within the 60 days.
2. Our prior audit for the years ended December 31, 2019 and 2018 included a matter in which the Village did not have an adopted records retention schedule policy other than a printed code section. The Village has adopted an appropriate records retention schedule for 2021 and 2020.
3. Our prior audit for the years ended December 31, 2019 the Village's accounting system did not agree to the final general fund appropriations. The Village's accounting system agreed to the final general fund appropriations for 2021.
4. Our prior audit for the years ended December 31, 2019 and 2018 noted the Village does not have a vehicle use policy and does not maintain a vehicle mileage log. Failure to have such a policy and maintain a mileage log could result in misuse of Village vehicles. We recommend that the Village Council establish a vehicle use policy for Village vehicles. We also recommend that a log be maintained for each vehicle used by the various departments for tracking of mileage per use. The Village did not establish a vehicle use policy and does not maintain a vehicle mileage log for 2021 and 2020.
5. Our prior audit for the years ended December 31, 2019 and 2018 noted the Village does not have an established policy for the use or restriction of use of Village equipment for personal reasons. Failure to establish this policy could result in inappropriate use of equipment by employees and/or Village office holders. We recommend that the Village Council establish a policy for the use or restriction of use of Village equipment. The Village did not establish a policy for the use or restriction of use of Village equipment for personal use for 2021 and 2020.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 7, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF PORT WILLIAM**

**CLINTON 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 9/20/2022**

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