



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Potsdam
Miami County
P.O. Box 52
Potsdam, Ohio 45361

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 Potsdam, 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 issue to report.

Current Year Observation

Ohio Rev. Code § 149.43(E)(2) states, in part, "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."

The Village could not provide evidence of acknowledgement of the public records policy being provided to the Village's public records custodian. In addition, the Village did not have the public records policy displayed in the Village office and the Village does not have a website.

Failure by the Village to have the records custodian acknowledge receipt of the public records policy and to have the public records policy displayed in the Village office could lead to a lack of understanding of the Village's public records policy, from a Village and public perspective.

The Village should establish and implement procedures to verify that a written acknowledgement is obtained from the records custodian as evidence that the public records policy has been received. If the records custodian for the Village changes, the Village should determine that this acknowledgement is obtained from the new records custodian. Also, the Village should display the public records policy in the Village office.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 12, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF POTSDAM

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
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