



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Village of Elgin  
Van Wert County  
18079 Walnut Street  
Elgin, Ohio 45894

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 Elgin, Van Wert County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted that the Village Clerk-Treasurer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. **Ohio Rev. Code § 733.81 (D)(2)** states in part that a fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. The Clerk-Treasurer should attend the required fiscal integrity act training and maintain proof of completion of the training.
2. We noted the Village did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Village should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

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

Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Clerk-Treasurer did not comply with the fiscal integrity act and that there was no written evidence the public records policy was provided to the records custodian. These matters were not corrected and have been included above as Current Year Observations Number 1 and 2. In addition, the prior basic audit reported that none of the Village's elected officials have attended public records training. None of elected officials have completed this training as of the report date, however their terms do not expire until December 31, 2023, and therefore will not be repeated above.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 10, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ELGIN**

**VAN WERT 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 8/24/2023**

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