



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Helena
Sandusky County
504 Church Street
Helena, OH 43435-9810

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 Helena, Sandusky County, Ohio (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. **Ohio Rev. Code § 117.38** provides each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. **Ohio Rev. Code § 117.38** further provides the report shall be certified by the proper office or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Village's original filing for 2022 did not conform to the rules prescribed by the auditor of state. The Village refiled the financial report for 2022 on May 18, 2023, which was not within sixty days after the close of the fiscal year. The Village should file annual financial reports that conform to rules prescribed by the auditor of state within sixty days after the close of the fiscal year.

2. We noted none of the elected officials, or their appropriate designee, have attended three hours of public records training for each term of office as required by **Ohio Rev. Code §§ 109.43(B) and § 149.43(E)(1)**. 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 appropriate designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders. The elected officials, or their appropriate designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

3. We noted that the Village does not have a poster displayed at the Village offices describing the public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. This could result in records requests not being fulfilled in accordance with Ohio law. The Village should ensure its public record policy is displayed conspicuously in all branches of the Village.
4. We noted the Village is carrying a long outstanding reconciling item of \$200 on the bank reconciliation for the year ended December 31, 2022. The item is listed as a deposit in transit and is more than six months old at year end.. The lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and lead to inaccurate reporting in the annual financial statements. Long outstanding reconciling items should be investigated and removed from monthly bank reconciliations.



Keith Faber
Auditor of State
Columbus, Ohio

October 2, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF HELENA

SANDUSKY 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 10/17/2023

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