



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Miltonsburg  
Monroe County  
36110 Baltimore Street  
Woodsfield, Ohio 43793

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Miltonsburg, Monroe 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 § 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 § 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 the Fiscal Officer did not obtain the required amount of training courses for her term beginning June 1, 2019. Ohio Rev. Code § 733.81(C) states that a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. The Fiscal Officer should attend trainings to help further her continuing education as required by the aforementioned Ohio Revised Code.
2. The Council members did not attend public records training for their term ended December 31, 2021, nor did they have a designee go to the training in their place. Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B) state, in part, 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 § 109.43 of the Revised Code. The attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, in order to enhance the officials' knowledge of the duty to provide access to public records as required by § 149.43 of the Revised Code. The training shall be three hours for every term of office for which the elected official was appointed or elected to the public office involved. The Village officials or their designee should attend at least 3 hours of training on Ohio's Public Records Laws during their term of office.

3. We noted no formal records retention schedule has been adopted by Village Council and subsequently sent to Ohio Historical Connection for review and approval. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Further, Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Village should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The Village should maintain this schedule and make it available to the public.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 15, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF MILTONSBURG**

**MONROE 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 5/30/2023**

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