



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Gordon
Darke County
Gordon, Ohio 45304

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 Gordon, Darke County, (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. The Village does not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c)(i), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. Regarding this, the term "commercial" is to be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. The Village should adopt a public records policy.
2. The Village did not have a records retention schedule as required by Ohio Rev. Code § 149.43(B)(2). Ohio Rev. Code § 149.43(B)(2) requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Village should implement procedures to provide that an appropriate records retention schedule is properly established and adopted/approved. Failure to do so could result in violation of Sunshine laws.

3. None of the Council members nor the Fiscal Officer attended public records training for each term of office as required by Ohio Revised Code Sections 109.43(B) and 149.43(E)(1). Ohio Rev. Code §§ 109.43(B) and 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. The Village should implement procedures to assure that applicable officials, or their designees, attend the required public records training. Failure to do so could result in violation of Sunshine laws.
4. The Fiscal Officer did not obtain the fiscal integrity training as required by Ohio Rev. Code § 733.81.
5. Ohio Rev. Code §117.38 requires entities to file their annual financial information in the HINKLE system within 60 days after the close of the fiscal year. For 2022, the Village did not file complete financial statements, until March 6, 2023 (due March 1, 2023), which is after the sixty day filing deadline. The Village should implement procedures to ensure that the annual financial report is filed on the Hinkle System in a timely manner and that all filings include the required notes to the basic financial statements.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as a current year observation above.
2. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). This issue will be repeated as a current year observation above.
3. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the Village did not have any council members nor the Fiscal Officer attend public records training for each term of office as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1). This issue will be repeated as a current year observation above.
4. Our prior basic audit report for the years ended December 31, 2021 and 2020 noted the prior Fiscal Officer did not obtain the fiscal integrity training as required by Ohio Rev. Code § 733.81. This issue will be repeated as a current year observation above.



Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF GORDON

DARKE 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 10/22/2024

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