



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Cheshire
Gallia County
115 State Route 554
Cheshire, Ohio 45620

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 Cheshire, Gallia 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. Ohio Rev. Code § 149.43(B)(2) requires the Village to have available a copy of its current records retention schedule at a location readily available to the public.

The Village has not adopted a Records Retention policy/schedule.

The Village Council should review Ohio Rev. Code § 149.43 to gain an understanding of items to be included in the records retention policy/schedule. The Village Council should approve a records retention schedule and have it readily available to the public.

2. We noted a Gasoline Excise Tax receipt for \$1,584.34, that was posted entirely to the State Highway Fund. The receipt should have been allocated 92.5% to the Street Fund and 7.5% to the State Highway Fund. As a result, the Street Fund was understated and the State Highway Fund overstated by 1,465.51, respectively.

The Fiscal Officer posted the adjustments to the accounting system on March 28, 2024.

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 149.43(B)(2) requires the Village to have available a copy of its current records retention schedule at a location readily available to the public. The Village has not adopted a Records Retention policy/schedule. This has been reissued as Current Year Observation #1 above.
2. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all elected officials or their designee to attend 3 hours of training on Ohio's Public Records Laws during each term of office. 100% of the Village's elected officials with terms ending in 2021 and 2020 did not, during their term of office attend a required Certified Public Records Training or have an appropriate designee attend a training. This was corrected in 2022 when the Fiscal Officer attended training as the designee for the elected officials.



Keith Faber
Auditor of State
Columbus, Ohio

May 1, 2024

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VILLAGE OF CHESHIRE

GALLIA 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 5/14/2024

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov