



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Irondale
Jefferson County
PO Box 211
Irondale, OH 43932

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 Irondale, Jefferson 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. Auditor of State, Management Advisory Services (MAS) Bulletin 91-11 addresses the accounting procedures to follow regarding outstanding, stale dated checks issued by governmental entities. Section 9.39 of the Ohio Rev. Code provides that unclaimed money shall be deposited to the credit of a trust fund and shall be retained there until claimed by its lawful owner. If not claimed within a period of five years, the money shall revert to the General fund of the Public Office.

Testing over the Village's outstanding check register as of December 31, 2023 identified 38 checks totaling \$1,369 that were outstanding longer than a year. This may result in cumbersome and/ or incorrect reconciliation.

The Village should implement policies and procedures which include reviewing the outstanding check lists for any stale dated checks and then place these checks in an unclaimed money fund as provided for in MAS Bulletin 91-11.

2. We examined the bank reconciliation prepared as of December 31, 2023. It included a Deposit in Transit amount of \$5,029 that had been carried for several months. The Fiscal Officer explained the Deposit in Transit amount was due to recording a receipt twice in the UAN system.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. The Fiscal Officer should remove the additional receipt recorded in error.

3. Ohio Rev. Code § 117.38 states, in part, that 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. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Village's December 31, 2023 annual financial report due by February 29, 2024 was not filed with the Auditor of State until March 5, 2024. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Village.

The Village should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Village is unable to meet the deadline, the Village should file an extension request through the Auditor of State.

4. Ohio Rev. Code § 507.12 requires a newly elected or appointed fiscal officer to complete at least six hours of initial education programs before commencing, or during the first year of office. An additional eighteen hours of continuing education must be completed within the fiscal officer's first term. Twelve hours of training shall be completed for each subsequent term.

The newly appointed Fiscal Officer had no documentation of completed trainings, nor was any training entered into the Fiscal Integrity Portal maintained by the Auditor of State.

We noted the previous Fiscal Officer did not complete the required training during her appointed term which ended during the audit period.

The Fiscal Officer should fulfill training requirements in accordance with the Ohio Rev. Code. In addition, the Fiscal Officer should register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal Officers are required to self-report their hours, otherwise they will not receive credit for the training.

5. 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 and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General.

The Village's elected mayor with a term ending in 2023, did not, during his term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. 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 designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

6. Ohio Rev. Code § 149.43(E)(2) states, in part, that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

We noted that the Village's records custodian did not formally maintain written acknowledgement of receiving the Village's public records policy.

The Village should maintain formal, written acknowledgement on file that the public record's custodian has received the Village's public records policy.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the issues reported in items 1, 4, 5, and 6 above, our prior basic audit report for the years ended December 31, 2021 and 2020 included issues relating to debt, lease proceeds, expenditures exceeding appropriations, lack of a records retention policy and a personnel policy manual. The Village has either corrected these issues or they are not relevant to the current basic audit.



Keith Faber
Auditor of State
Columbus, Ohio

October 24, 2024

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF IRONDALE

JEFFERSON 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 11/7/2024

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