



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of Scott
Van Wert County
PO Box 155
Scott, Ohio 45886

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 Scott, Van Wert County, (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 contracts with Medicount Management for their Emergency Medical Services (EMS) billing. Due to a lack of proper internal controls, the Fiscal Officer does not reconcile the amounts in the bank and in the accounting system (UAN), to the reports received from Medicount. Failure to do so, could result in errors and omissions going undetected in a timely manner. The Village should implement policies and procedures to ensure the Village's accounting records and bank account activity reconcile to reports from Medicount Management on a monthly basis. The prior basic audit engagement also reported this issue.
2. We noted the Village did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Village should properly adopt a public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. Failure to establish and maintain a public records policy may result in records of the Village not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code. The prior basic audit engagement also reported this noncompliance issue.
3. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training. The prior basic audit engagement also reported this noncompliance issue.

Current Year Observations (Continued)

4. The Village elected officials did not attend public records training, or designate someone to go on their behalf. **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 establish policies and procedures to verify that all elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training. The prior basic audit engagement also reported this noncompliance issue.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in Current Year Observations numbers 1 through 4 above, the prior basic audit for the years ended December 31, 2022 and 2021 identified that for the year ended December 31, 2022 the Village collected \$300 less than the contracted amount from Latty Township for Fire and EMS services. The receipts ledgers showed the proper amounts were collected for the years ended December 31, 2024 and 2023.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 28, 2025

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VILLAGE OF SCOTT

VAN WERT 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 9/16/2025

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