



**VILLAGE OF WEST RUSHVILLE
FAIRFIELD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Village of West Rushville
Fairfield County
West Rushville, Ohio 43150

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 West Rushville, Fairfield County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. We noted one disbursement for a reimbursement to Jennifer Effinger, Fiscal Officer that was not properly certified. This results in a noncompliance issue for the Village for not properly encumbering funds prior to disbursement per **Ohio Rev. Code § 5705.41 (D)(1)**. Prior certification is required by statute and is a key internal control in the Village's disbursement process that helps ensure purchase commitments receive prior approval.
2. We noted that no elected officials, or their designees at the Village received Public Records Training. **Ohio Rev. Code § 149.43(E)(1) and 109.43(B)** requires all state and local elected officials, or their designees, to attend three 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's elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.
3. We noted that the Village did not have a public records retention schedule at the time of the audit. **Ohio Rev. Code § 149.43(B)(2)** states 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 create a records retention schedule and make the schedule readily available to the public.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

September 8, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WEST RUSHVILLE

FAIRFIELD 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 9/24/2020

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