



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Village of Casstown  
Miami County  
101B Center Street  
P.O. Box 91  
Casstown, Ohio 45312

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 Casstown, Miami 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. **Ohio Rev. Code Section 149.43(E)(2)** states, in part, "the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site."

There was no evidence that the Village's public records policy was displayed on a poster at the public office or on an internet website for the public to see.

The Village should display its approved public records policy either at the public office or on a Village website.

2. **Ohio Rev. Code Section 109.43(B)** states "the attorney general shall develop, provide, and certify training programs and seminars for all elected officials or their appropriate designees, and for all future officials who choose to satisfy the training requirement before taking office, in order to enhance the officials' knowledge of the duty to provide access to public records as required by section 149.43 of the Revised Code and to enhance their knowledge of the open meetings laws set forth in section 121.22 of the Revised Code. The training shall be three hours for every term of office for which the elected official or future official was appointed or elected to the public office involved. The training shall provide elected officials or their appropriate designees and future officials with guidance in developing and updating their offices' policies as required under section 149.43 of the Revised Code. The successful completion by an elected official, by an elected official's appropriate designee, or by a future official of the training requirements established by the attorney general under this section shall satisfy the education requirements imposed under division (E) of section 149.43 of the Revised Code."

**Current Year Observations (Continued)**

There was no evidence that the Village's elected officials or designee attended public records training during the current term of office.

The Village should implement procedures to verify that the Village's elected officials or designee attends public records training for each term of office.

3. The Village's December 31, 2019 bank reconciliation included an unreconciled and unknown variance of \$768 (accounting system greater than bank balance). This variance has existed at least since December 31, 2016.

Failure to identify and correct any reconciling variances could lead to reconciling errors and irregularities that may not be identified in a timely manner. Additionally, failure to complete the monthly bank reconciliation with no unsupported reconciling items could lead to a loss of eligibility for reduced audit services in the future and possibly being declared unauditible.

The Village should implement procedures to verify that monthly bank reconciliations are performed properly. Any reconciling error should be investigated and corrected promptly. If the Village cannot determine the nature of this error and correct the variance, the Village should consult with its legal counsel to determine how to rectify this matter.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 25, 2020

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**VILLAGE OF CASSTOWN**

**MIAMI COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 9, 2020**