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OHIO AUDITOR OF STATE KEITH FABER



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July 15, 2020

Village of Nashville
Holmes County
P.O. Box 417
Nashville, Ohio

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 Nashville, Holmes County, (the Village) for the year(s) 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 year(s) 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 § 149.43(E)(2)** requires the Village to adopt a records retention schedule, appoint a records manager to oversee Village records and to have a copy of its current records retention schedule at a location readily available to the public and to post a copy of the policy and retention schedule in a conspicuous place in the public offices.
The Village has not established a records retention schedule nor appointed a records manager. In addition, a public records policy has not been posted in any of the Village's offices. The Village does not appear to have the required transparency over public records and could result in the public not being properly informed and increases the risk that public records requests will not be handled correctly.
2. **Ohio Rev Code § 149.43 (E)(2)** states that all public offices shall adopt a public records policy in compliance with **Ohio Rev. Code § 149.43** for responding to public records request. All public officers should ensure that employees are appropriately educated about the public office's obligation to provide records that are requested. The Ohio Attorney General's office has provided an example policy at www.ag.state.oh.us/publicrecords/modelpolicy.asp.

The Village did not adopt a public records policy. A public records policy is required to ensure the Village is in compliance with all the public records laws. All Village employees need to be aware of the public record laws and what procedures to follow when a member of the public requests to examine public records.

Current Status of Matters Reported in our Prior Engagement

1. In our prior year basic audit, the Village had outstanding checks to the State of Ohio Department of Taxation from December 31, 2015 in the amount of \$97.57 and December 31, 2016 in the amounts of \$97.06 and \$83.28. Additionally, they have outstanding payments to Killbuck Savings Bank for Federal Tax and Medicare withholding from December 31, 2015 in the amount of \$840.60, December 31, 2016 in the amounts of \$911.93 and \$861. We have determined this matter was corrected for 2019 and 2018.
2. In our prior year basic audit, the Village did not properly submit the 2012 Federal Tax and Medicare withholding to the Internal Revenue Service due to an incorrect federal identification number being used during the submission process. This affected not only the federal withholdings as well as state withholdings. The required withholding submissions for both were still outstanding at December 31, 2017. The Village worked with the Internal Revenue Service and State of Ohio to properly submit these withholding payments in February of 2018. No amounts were outstanding for withholdings at year end for 2019 or 2018.
3. In our prior year basic audit, during our testing it was noted there was a manual check issued. We inquired with the Village and per review of a narrative of the nonpayroll procedures it was noted that blank checks are signed by the authorized Council Members and the Fiscal Officer will fill in the vendor name, date and amount at a later time. We have determined this matter was corrected for 2019 and 2018.
4. In our prior year basic audit, during our testing it was noted that the Village water payments were being received at the Fiscal Officer's home address. We have determined that the Village is now receiving water payments via a Post Office Box at the Village of Nashville. This matter was corrected for 2019 and 2018.



Keith Faber
Auditor of State

Columbus, Ohio

July 15, 2020

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VILLAGE OF NASHVILLE

HOLMES 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 9/1/2020

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