



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Lockington
Shelby County
647 Cross Trail
Piqua, Ohio 45356

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 Lockington, Shelby County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

The Corporation'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 issue to report.

Current Year Observation

1. We noted the Village filed its 2021 financial statements late. **Ohio Rev. Code §117.38** states, in part, 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 sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

The Village had sixty days after the close of the fiscal year to file its Hinkle Report with the Auditor of State, which was March 1, 2022. The Village filed its report on March 3, 2022.

The Village should implement procedures to verify the annual financial report is filed timely in accordance with applicable laws and regulations to promote financial reporting and accountability. Failure to file can result in fines and penalties being assessed against the Village.

Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2019 and 2018 included an observation where the Village could not provide evidence of the records custodian receiving the public records policy. The Village has now implemented a public records acknowledgement form that is signed by the Mayor, Fiscal Officer, and the Council Members.

Current Status of Matters Reported in our Prior Engagement (Continued)

3. Our prior audit for the years ended December 31, 2019 and 2018 included an observation where the Village understated cash fund balances of the Village's accounting system and financial statements in the amount of \$11,672 at December 31, 2020. The Village had no issues during 2021 or 2022.



Keith Faber
Auditor of State
Columbus, Ohio

July 12, 2023

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VILLAGE OF LOCKINGTON

SHELBY 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 7/25/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov