



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Brinkhaven
Knox County
201 State Street
PO Box 263
Gann, Ohio 43006

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 Brinkhaven, Knox 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 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 § 5705.41(B)** states "no subdivision or taxing unit shall make any expenditure of money unless it has been appropriated." General Fund actual disbursements plus year-end encumbrances exceeded appropriations plus prior year carryover encumbrances for the year ended December 31, 2022 by \$29,367.
2. **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. Two of the five Village Council members had terms which expired on December 31, 2021. The two Village Council members did not attend Public Records Training by the end of their respective terms in office.
3. The Village does not have a records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** requires that "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying." A public office also shall have an available copy of its current records retention schedule at a location readily available to the public."

4. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Village did not file its annual financial report to the HINKLE system for the fiscal years ending December 31, 2022 and December 31, 2021, until March 12, 2023 and December 12, 2023, respectively. The deadline for the Village to file their annual financial report was on March 1, 2023, and March 2, 2022, respectively. Our prior audit also reported this noncompliance.
5. **Ohio Rev. Code § 733.81** require all reelected or appointed fiscal officers or clerk treasurers obtain an additional 12 hours of continuing education during subsequent terms. The Village fiscal officer did not attend additional continuing education training as of December 31, 2021. Failing to obtain the required training could result in the Village's fiscal officer being unaware of changes to accounting standards and Ohio Laws.



Keith Faber
Auditor of State
Columbus, Ohio

January 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BRINKHAVEN

KNOX 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 2/13/2024

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