



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Gloria Glens Park  
Medina County  
7966 Lake Road  
P.O. Box 457  
Chippewa Lake, Ohio 44215

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 Gloria Glens Park, Medina 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. We noted that General Fund appropriations of \$240,985 exceeded estimated resources by \$156,213 for the year ended December 31, 2022. Ohio Rev. Code Section 5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorizes deficit spending. The Village of Gloria Glens Park should reduce appropriations to the amount of estimated resources.
2. Ohio Rev. Code Section 117.38 requires facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. The Village did not file its 2022 report until March 9, 2023, eight days after the required deadline.
3. Ohio Rev. Code § 149.43(E)(2) requires public entities to display conspicuously in all branches a poster describing their Public Records Policy. We noted the Village did not display the required information.
4. Ohio Rev. Code § 149.43(E)(1) requires each elected official (or his/her designee) successfully attend a certified three-hour public records training for each term of office as required by Ohio Rev. Code § 109.43(B). We noted no elected official has attended the public records training nor did the elected officials formally establish a designee to attend the training in their stead.

**Current Status of Matters Reported in our Prior Engagement**

5. In addition to the observations reported in items 1-4 above, our prior audit for the years ended December 31, 2020, and 2019 included an issue whereby two elected officials did not attend public training. This issue was repeated as observation # 4 above. Further, the prior audit included an issue with the Fiscal Officer not obtaining ethics training as required by the Fiscal Integrity Act. Review of documentation indicated that the ethic training had been completed during the 2022-21 period.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF GLORIA GLENS PARK**

**MEDINA 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 4/25/2024**

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](http://www.ohioauditor.gov)