



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Buchtel
Athens County
PO Box 311b
Buchtel, Ohio 45716

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Buchtel, Athens County, (the Village) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 §§ 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 and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General. All four of the Village's elected officials with terms ending in 2023 and 2024, did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1), due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders. The elected officials, or their designee, should, during their term of office, attend public records training and maintain proof of completion of the training.
2. Ohio Rev. Code § 117.38 states, in part, that 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 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Village's December 31, 2024 and 2023 annual financial reports were filed with the Auditor of State. However, the filings were not complete as they did not include Mayor's Court activity. The Mayor's Court activity for 2023 consisted of a

Current Year Observations (Continued)

2. Ohio Rev. Code § 117.38 (Continued)

beginning cash balance of \$3,580, total receipts of \$9,009, total disbursements of \$12,319, and an ending cash balance of \$270. Mayor's Court activity for 2024 consisted of a beginning cash balance of \$270, total receipts of \$6,014, total disbursements of \$6,284, and an ending cash balance of \$0. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Village. The Village should implement procedures to verify its annual financial report is filed with the Auditor of State and that it includes all activity of the Village.

3. Ohio Rev. Code § 121.22 (G) authorizes a public body to enter into executive session at a regular or special meeting and requires the minutes to reflect the allowable purpose for entering executive session. The Village entered executive sessions during June and July 2023 and June and September 2024 stating the reason only as to discuss personnel. This is not specific enough to determine compliance. The Council should ensure that the reason for entering executive session is included in the minute record in enough detail to support compliance.
4. Ohio Rev. Code § 149.43(B)(2) provides that the Village should have an approved records retention schedule which is readily available to the public. The Council did not approve a formal records retention schedule. This could lead to improper destruction of records. The Council should approve the required record retention schedule.
5. Ohio Rev. Code § 149.43(E)(2) requires public offices to adopt a public records policy. Ohio Rev. Code § 149.43(B)(7)(c) provides guidance for a required public records policy to be approved by the Council. The approved public records policy should not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code §149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx>. The Council did not approve a formal public records policy. This can result in improper treatment of public records requests. The Council should approve a formal public records policy containing all the required elements. The policy should be included in Village's policy manual and displayed in all the branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
6. Ohio Rev. Code § 1907.24(C) provides that all moneys collected during a month and owed to the state shall be transmitted on or before the twentieth day of the following month by the clerk of the court to the treasurer of state in a manner prescribed by the treasurer of state or by the Ohio access to justice foundation. The Mayor's Court Clerk did not remit moneys collected and transmitted to state of Ohio before the twentieth day of the following month for October 2023. The Village should implement procedures to remit amounts owed to the appropriate entities on time.

Current Status of Matters Reported in our Prior Engagement

1. The financial audit for the years ending December 31, 2022 and 2021 included Finding 2022-001-a material weakness related to the Mayors Court Bank reconciliation. No bank reconciliations were prepared during the audit period nor was there a listing of disbursements prepared. This was corrected during the current engagement.

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

2. The financial audit for the years ending December 31, 2022 and 2021 included Finding 2022-002-a material weakness related to the Mayors Court remittances. The Mayor's Court Clerk did not remit moneys collected and transmitted to state of Ohio before the twentieth day of the following month. This was not corrected and was repeated in current year observation #6 above.

KEITH FABER
Ohio Auditor of State



Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 18, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BUCHTEL

ATHENS 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 7/1/2025

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