



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of New Weston
Darke County
PO Box 2A
New Weston, Ohio 45348

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 New Weston, Darke 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 issues to report.

Current Year Observations

1. We noted the Fiscal Officer did not obtain the training required by the Fiscal Integrity Act. **Ohio Rev. Code § 733.81(B)** states to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term.

Ohio Rev. Code § 733.81(D)(1) states in addition to the six hours of initial education required under division (B) of this section, a newly elected or appointed fiscal officer shall complete at least a total of eighteen continuing education hours during the fiscal officer's first term of office.

Ohio Rev. Code § 733.81(B)(2) states an elected or appointed fiscal officer who retains office for a subsequent term shall complete twelve hours of continuing education courses in each subsequent term of office.

Ohio Rev. Code § 733.81(B)(3) states the auditor of state shall adopt rules specifying the initial education programs and continuing education courses that are required for a fiscal officer who has been appointed. The requirements shall be proportionally equivalent, based on the time remaining in the vacated office, to the requirements for a newly elected or appointed fiscal officer.

Current Year Observations (Continued)

Ohio Rev. Code § 733.81(B)(4) states at least two hours of ethics instruction shall be included in the continuing education hours required by divisions (D)(1) and (2) of this section.

Ohio Admin Code § 117-14-01 states the auditor of state, pursuant to sections 507.12 and 733.81 of the Revised Code, herein establishes a rule governing the initial training and continuing education of city, township, and village fiscal officers. As used in this chapter, "village fiscal officer" means village fiscal officer, village clerk, and village clerk-treasurer. **Ohio Admin Code §117-14-01(C)** states for the purposes of this chapter, a nonelected municipal fiscal officer, who has been hired to fill such a position, shall have a term equivalent to that of an elected township fiscal officer, whose term is governed by section 507.01 of the Revised Code. Thus, a nonelected municipal fiscal officer's term shall be four years, and such term shall begin on the first day of April in 2016. All subsequent such terms shall begin on the first day of April quadrennially thereafter.

The Fiscal Officer should complete the required training during each term and report the hours in the Fiscal Integrity Act Portal. Failure to complete training can result in financial reporting issues and/or noncompliance. The Fiscal Officer should implement procedures to verify proper training is completed to assist Village officials with the proper knowledge to properly and ethically conduct operations. Our prior audit also reported this noncompliance.

2. We noted the Fiscal Officer was not contributing to the Ohio Public Employees Retirement System during 2023 and 2024. **Ohio Rev. Code § 145.01(A)(1)** states a "Public employee" means: any person holding an office, not elective, under the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio history connection, public library, county law library, union cemetery, joint hospital, institutional commissary, state university, or board, bureau, commission, council, committee, authority, or administrative body as the same are, or have been, created by action of the general assembly or by the legislative authority of any of the units of local government named in division (A)(1) of this section, or employed and paid in whole or in part by the state or any of the authorities named in division (A)(1) of this section in any capacity not covered by section 742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code.

Ohio Rev. Code §145.03(A) states a public employees retirement system is hereby created for the public employees of the state and of the several local authorities mentioned in section 145.01 of the Revised Code. Except as provided in division (B) of this section, membership in the system is compulsory upon being employed and shall continue as long as public employment continues.

The Fiscal Officer was employed by the Village in a position covered by OPERS; however she was contributing to Social Security.

The Village should implement policies and procedures to verify employees are contributing to the correct pension system. Failure to do so results in improper payroll withholdings and potential assessment of fines or penalties.

This matter will be referred to the Ohio Public Employees Retirement System.

3. We noted the Village did not have an established records retention schedule or make copies of it available at a location readily available to the public. **Ohio Rev. Code § 149.43(B)(2)** provides 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Village should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public.

Current Year Observations (Continued)

Failure to have and follow a records retention schedule could result in public records being disposed of prematurely or cause undue delay in processing records requests. Our prior audit also reported this compliance issue.

4. We noted the Mayor did not attend public records training. **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.

The Mayor with term ending in 2023, did not, during his 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(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

Current Status of Matters Reported in our Prior Engagement

5. In addition to the noncompliance matters reported in items 1 and 3 above, our prior audit for the years ended December 31, 2021 and 2022 included a noncompliance matter related to Ohio Rev. Code § 145.034 where the Fiscal Officer did not submit an exemption to OPERS. We determined this noncompliance was no longer valid and we reported noncompliance as indicated above as item 2.

KEITH FABER
Ohio Auditor of State



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

August 13, 2025

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF NEW WESTON

DARKE 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 8/26/2025

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