



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of West Elkton
Preble County
135 North Main Street
West Elkton, Ohio 45070

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 West Elkton, Preble 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 issue to report.

Current Year Observation

1. We noted the Village did not have an established and adopted/approved records retention schedule. **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. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.

Current Status of Matters Reported in our Prior Engagement

Our prior basic audit report for the years ended December 31, 2022 and 2021 noted the Village did not have a public records policy. The lack of a public records policy also indicated the Village could not further comply with Ohio Rev. Code § 149.43(E)(2) (provide the policy to the records custodian/manager; include the policy in the policy manual or handbook, if applicable; or display the policy in the public office and in all branches of the Village). This issue will not be repeated for the years ended December 31, 2024 and 2023.

Our prior basic audit report for the years ended December 31, 2022 and 2021 noted that the Village did not have a records retention schedule in accordance with Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as observation #1 above for the years ended December 31, 2024 and 2023.

Our prior basic audit report for the years ended December 31, 2022 and 2021 noted that the Village had an unexplained reconciling item of \$279, which resulted in fund balances exceeding actual available cash by this amount. This issue will not be repeated for the years ended December 31, 2024 and 2023.

Our prior basic audit report for the years ended December 31, 2022 and 2021 noted that the Village's Fiscal Officer did not obtain fiscal integrity training as required by Ohio Rev. Code § 733.81. This issue will not be repeated for the years ended December 31, 2024 and 2023.

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A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 30, 2025

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VILLAGE OF WEST ELKTON

PREBLE 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 10/14/2025

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