



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Chesterville
Morrow County
PO Box 13
Chesterville, OH 43317

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 Chesterville, Morrow 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. We noted the Village did not have an 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. This was also an issue in the prior audit.
2. We noted the Village did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Village should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager. This was also an issue in the prior audit.

3. We noted the Village's appointed Fiscal Officer and Village Administrator contributed to Social Security rather than to the Ohio Public Employees Retirement System during 2024 and 2023. **Ohio Rev. Code §145.03(A)** provides that 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. Furthermore, **Ohio Rev. Code §145.01(A)(1)** defines "public employee" as 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 this section, or employed and paid in whole or in part by the state or any of the authorities named in this section in any capacity not covered by section 742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code. The Village should withhold and remit withholdings to the proper pension system. This matter will be referred to the Ohio Public Employees Retirement System.

KEITH FABER
Ohio Auditor of State



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

September 2, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CHESTERVILLE

MORROW 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 9/16/2025

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