



**VILLAGE OF HAVILAND  
PAULDING COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2024-2023**





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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Village of Haviland  
Paulding County  
101 North Main Street  
Haviland, Ohio 45851

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Village of Haviland, Paulding County, Ohio (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. The Village has not adopted a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under **Ohio Rev. Code § 109.43**. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Village should adopt a public records policy and could model it after the example published by the Ohio Attorney General.
2. We noted the Village has not adopted a records retention schedule policy. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current 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. The Village should implement procedures to ensure the appropriate policy is approved to help avoid issues with public records requests.

3. **Ohio Rev. Code § 145.03(A)** provides that membership in the public employees retirement system is compulsory upon being employed and shall continue as long as public employment continues. Due to inadequate controls over withholdings and remittances, the Village Mayor and three officials were not enrolled in the Ohio Public Employees Retirement System (OPERS) during 2024 and 2023. Failure to do so could result in assessment of penalties against the Village, and loss of credit towards retirement for the employees. The Village should enroll eligible employees in OPERS and begin withholding and remitting the proper amounts as required by the retirement system.

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

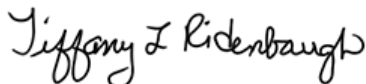
4. **Ohio Rev. Code § 5747.07** requires an employing government to remit taxes which it withheld pursuant to **Ohio Rev. Code § 5705.06** (including the state payroll tax) to the appropriate authority. It also requires the employing government to report compensation paid and taxes withheld to the tax commissioner and to each of its own employees by January 31 of each year. Due to inadequate controls over withholdings and remittances, the Fiscal Officer did not withhold the required state payroll taxes for both 2024 and 2023; and there is no evidence she paid the taxes in 2024 and 2023 in accordance with the applicable schedule prescribed by **Ohio Rev. Code § 5747.07** or submitted the annual reports to the tax commissioner and/or relevant employees by January 31. Failure to file, pay, and/or report the withholdings could result in liabilities, penalties, and interest levied against the Village. The Fiscal Officer should remit payment in accordance with applicable law and/or file the required reports when completing the last payroll of the year to avoid interest and penalties.

This matter will be referred to the Ohio Department of Taxation.

5. **26 U.S.C. Sections 3401 through 3406 & Section 3102(a)**, requires employers to withhold employment related taxes from employees' earnings and to remit the withholdings to the U.S. Treasury in a timely manner. Due to inadequate controls over withholdings and remittances, the Village did not withhold Federal income taxes from all employee's earnings during 2024 and 2023; and failed to remit the employee withholdings and employer share to the Internal Revenue Service by the due date. Failing to properly remit Federal income taxes could result in fines and penalties being assessed against the Village. The Village should monitor payment due dates and remit payments by the due date.

This matter will be referred to the Internal Revenue Service.

KEITH FABER  
Ohio Auditor of State



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

June 24, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF HAVILAND**

**PAULDING 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 7/8/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)