



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of Kettlersville
Shelby County
P.O. Box 144
Kettlersville, Ohio 45336

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 Kettlersville, Shelby 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 § 149.43(B)(2)** states, in part, that "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

The Village did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public.

Failure to adopt a records retention schedule could lead to Village records being destroyed prior to what is allowable by law or against the Council's wishes. This could also result in the public not being aware of the records that the Village is required to maintain.

The Village should adopt a formal records retention schedule and make it available to the public.

2. **Ohio Rev. Code § 5705.39** provides, in part, that total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure there-from, as certified by the county budget commission. For purposes of this section of the Ohio Revised Code, estimated revenue is commonly referred to as "estimated resources" because it includes unencumbered fund balances.

At December 31, 2024 the Village's approved appropriations exceeded the Village's estimated resources in the general fund by \$8,123.

Current Year Observations (Continued)

Failure to limit appropriations to the available estimated resources amount could result in overspending and negative cash fund balances.

The Village should implement procedures to compare appropriations to estimated resources and verify that appropriations do not exceed estimated resources for any fund.

3. **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(D)(4)** states that 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.

The Village's mayor has served as interim fiscal officer since April 2020. Although the six hours of initial education hours were completed in October 2023, no other further continuing education programs, including ethics instruction, was completed by the completion of the first term.

Failure to meet continuing education training requirements could lead to a lack of fiscal officer knowledge of key aspects of the fiscal officer position.

The Village should implement procedures to ensure that all continuing education training requirements are met by the fiscal officer.

4. The Village elected Mayor and appointed Fiscal Officer positions are being held by the same individual. According to 1999 Op. Att'y Gen. No. 99-045, seven questions are used to determine whether two public positions may be held by the same person at the same time. Those seven questions are as follows:
 1. Is either of the positions a classified employment within the terms of R.C. 124.57?
 2. Do the empowering statutes of either position limit employment in another public position or the holding of another public office?
 3. Is one position subordinate to, or in any way a check upon, the other?
 4. Is it physically possible for one person to discharge the duties of both positions?
 5. Is there a conflict of interest between the two positions?
 6. Are there local charter provisions or ordinances which are controlling?
 7. Is there a federal, state, or local departmental regulation applicable?

A person may hold both positions at the same time only if all seven questions are answered in favor of compatibility.

The Village should contact its legal counsel to determine the compatibility of the roles. Failure to do so could result in referrals to the Ohio Ethics Commission, Ohio Attorney General's Office, and/or the Shelby County Prosecutor's office in future audits.

Current Status of Matters Reported in our Prior Engagement

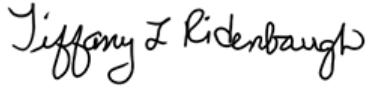
Our prior basic audit for the years ended December 31, 2022 and 2021 identified that the Village had not adopted a records retention schedule. This has been included again above as Current Year Observations Item 1.

Our prior basic audit for the years ended December 31, 2022 and 2021 identified that the Village had not met the required fiscal officer continuing education requirements. This has been included again above as Current Year Observations Item 3.

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

Our prior basic audit for the years ended December 31, 2022 and 2021 also identified the following matters that did not require inclusion in this current basic audit report: 1) officials' salaries were incorrectly charged to the street fund, which required an adjustment to the Village's records, 2) the Village's last federal withholding remittance for 2022 was paid after the required due date, and 3) the Village's annual financial reports for 2022 and 2021 were not filed timely.

KEITH FABER
Ohio Auditor of State

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

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

September 18, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF KETTLERSVILLE

SHELBY 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 10/2/2025

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