



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Village of Pleasant Plain
Warren County
10092 SR-132
PO Box 190
Pleasant Plain, OH 45162

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 Pleasant Plain, Warren 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. The Village elected officials, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training as required by Ohio Rev. Code § 149.43(E)(1).
2. The Village did not have their public records policy displayed in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
3. The Village did not have a records retention policy or schedule during the engagement period and did not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We noted that the Village did not withhold or submit State income tax in accordance with Ohio Rev. Code § 5747.07, during the audit period. We recommend the Village withhold the required State income tax and remit them with any required employer match to the applicable agency.

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

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matters reported in items 1 through 4 above, our prior audit for the years ended December 31, 2022 and 2021 included a matter that the Village did not did not notify the general public of when public meetings are to be held, as required by Ohio Rev. Code 121.22(F). This has

been corrected. In addition, the fiscal officer did not complete required training before the end of the term. The fiscal officer's new term began in 2024.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

April 7, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PLEASANT PLAIN

WARREN 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 4/22/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov