



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Village of Palestine  
Darke County  
Palestine, Ohio 45352

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Palestine, Darke County, (the Village) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2022 and 2021.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 established and adopted/approved records retention schedule/policy. **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/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
2. We noted the Village did not adopt a public records policy. **Ohio Rev. Code §149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Village should properly adopt a public records policy and then take all steps required by Ohio Rev. Code §149.43 (such as providing a copy to the public records custodian/manger, creating and conspicuously displaying a poster describing the policy in its public office and all of its branch offices, and including the policy in the policy manual/handbook, if applicable). Failure to establish and maintain a public records policy may result in records of the Village not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

### Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted a finding related to the Village not filing their financial information in the Hinkle System within 60 days after close of the fiscal year ended December 31, 2019. This issue was corrected for the years ended December 31, 2022 and 2021.

2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code §733.81. This issue was corrected for the years ended December 31, 2022 and 2021.
3. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that 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 be repeated as observation #2 above for the years ended December 31, 2022 and 2021.
4. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that the Village did not have a records retention schedule/policy 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, 2022 and 2021.
5. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted that none of the elected officials attended public records training as required by Ohio Rev. Code §109.43(B). This issue will not be repeated for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 5, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF PALESTINE**

**DARKE 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 6/20/2023**

88 East Broad 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](http://www.ohioauditor.gov)