



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of New Bloomington  
Marion County  
New Bloomington, Ohio 43341

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 New Bloomington, Marion County, (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 adopted public records policy as of December 31, 2023. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. The Village should adopt a public records policy in accordance with Ohio Rev. Code § 149.43 and utilize the model public records policy developed and provided to all public offices by the Ohio Attorney General.
2. We noted three elected officials of the Village did not attend a Public Records Training for their terms ending December 31, 2023 or 2022. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The Village should ensure all elected officials (or their designees) attend a Public Records Training during each of their respective terms.
3. We noted the Village did not have an established and adopted/approved records retention schedule/policy as of December 31, 2023. 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.

Additionally, the Village should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

April 3, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF NEW BLOOMINGTON**

**MARION 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 4/16/2024**

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