



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Corwin
Warren County
PO Box 684
Waynesville, Ohio 45068

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 Corwin, 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 did not have a records retention 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).
2. The Fiscal Officer did not attend the required annual continuing education programs or provide a notice of exemption described in division (E) of this section per Ohio Rev. Code § 135.22(B).
3. **Ohio Rev. Code § 145.38(B)(2)** provides that a public employer that employs a PERS retiree or other system retiree, or enters into a contract for services as an independent contractor with a PERS retiree, shall notify the retirement board of the employment or contract not later than the end of the month in which the employment or contract commences. Any overpayment of benefits to a PERS retiree by the retirement system resulting from delay or failure of the employer to give the notice shall be repaid to the retirement system by the employer.

Ohio Rev. Code § 145.38(B)(6) provides that a PERS retiree who enters into a contract to provide services as an independent contractor to the employer by which the retiree was employed at the time of retirement or, less than two months after the retirement allowance commences, begins providing services as an independent contractor pursuant to a contract with another public employer, shall forfeit the pension portion of the retirement benefit for the period beginning the first day of the month following the month in which the services begin and ending on the first day of the

month following the month in which the services end. The annuity portion of the retirement allowance shall be suspended on the day services under the contract begin and shall accumulate to the credit of the retirant to be paid in a single payment after services provided under the contract terminate. A PERS retirant subject to division (B)(6) of this section shall not contribute to the retirement system and shall not become a member of the system.

The Village hired a former employee, Jeffrey Richards as the solicitor, who recently retired under the Public Employee Retirement System (OPERS). A form SR-6 was not filed with OPERS, and during his first three months of employment he was drawing a pension. OPERS issued a letter for overpayment for Pension Billing, noting a charge representing an overpayment to pension had been added to the OPERS employer account, in the amount of \$9,132.

In accordance with the foregoing facts, and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Jeffrey Richards, in the amount of \$9,132 in favor of the Village of Corwin, to be paid to the General Fund.

The finding was repaid by Jeffrey Richards in the amount of \$9,132, on September 11, 2023, by check to the Village. Upon receipt of the repayment the Village of Corwin paid OPERS in the amount of \$9,132 on September 21, 2023, by online remittance.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported above, our prior audit for the years ended December 31, 2022 and 2021 included the following matters:

1. The Village did not have a public records policy poster displayed in all branches of the Village. This has been corrected in the current audit period.
2. The Village did not have evidence the Public Records Policy was given to the custodian/manager as required by Ohio Rev. Code 149.43(E)(2). This has been corrected in the current audit period.
3. The Village had to refile their 2022 financial statements which resulted in a late filing. This has been corrected in the current audit period.
4. 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). See Current Year Observation #1 above.



Keith Faber
Auditor of State
Columbus, Ohio

April 4, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CORWIN

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

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