



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of New Weston
Darke County
PO Box 2A
New Weston, Ohio 45348

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 Weston, Darke County, (the Village) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The Fiscal Officer did not obtain the required fiscal integrity continuing education training as required by Ohio Rev. Code § 733.81. Failure to obtain the required training could result in improper knowledge of fiscal officer requirements.
2. None of the Council members attended public records training as required by Ohio Rev. Code § 149.43(E)(1). Failure to do so could result in violation of Sunshine laws.
3. The Village did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). Failure to do so could result in violation of Sunshine laws.
4. Ohio Rev. Code § 145.034 states, in part, that a member of the public employees retirement system who is a public employee as defined in division (A)(2) of section 145.01 of the Revised Code and whose earnings from employment are or become subject to the tax on wages imposed by the "Federal Insurance Contributions Act," 68A Stat. 415 (1954), 26 U.S.C.A. 3101, as amended, may elect to have such earnings exempted from contributions to the public employees retirement system by filing with the public employees retirement board a written request bearing his signature. The request shall be filed not later than ninety days after the date the member becomes subject to such tax on wages. A request mailed to the board shall be considered to have been filed on its postmark date. On receipt of a request, the board shall notify the member's employer that the request has been made. No contributions by the person making the request or his employer shall be required for service for which earnings are made exempt from contributions pursuant to this section, and no service credit shall be granted or purchased for such service. Once granted, a request made pursuant to this section may not be withdrawn.

The Fiscal Officer was employed by the Village in a position covered by the Ohio Public Employees Retirement System (OPERS). During 2019 and 2020, it was noted that the Fiscal Officer was

paying into Social Security rather than OPERS. However, there was no documentation to indicate that a signed notification was submitted to the OPERS board as required.

The Village should implement policies and procedures to verify that employees who elect not to pay into the pension system provide signed documentation to the respective board and also maintain evidence of this election. Failure to do so could result in improper payroll withholdings and potential assessment of fines or penalties.

5. Ohio Revised Code § 149.43(E)(2) provides, in part, that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The Village does not have a poster on display in a conspicuous place at the Village building.
6. Ohio Rev. Code § 149.43(E)(2) requires the Village to include its public records policy in the manual or handbook of its general policies and procedures for all employees. The Village's Council approved public records policy was not included in the Village's personnel policy manual. The Village should include a copy of its public records policy in its personnel policy manual. Failure to do so could result in Village personnel not being aware of public records laws and noncompliance could occur due to the Village not responding to public records requests in the correct fashion.

Current Status of Matters Reported in our Prior Engagement

Our prior basic audit for the years ended December 31, 2017 and 2018 included one issue indicating that the Fiscal Officer was employed by the Village in a position covered by the Ohio Public Employees Retirement System (OPERS). During 2017 and 2018, it was noted that the Fiscal Officer was paying into Social Security rather than OPERS. However there was no documentation to indicate that a signed notification was submitted to the OPERS board as required. This matter was not corrected and will be repeated as Current Year Observation #4 above.



Keith Faber
Auditor of State
Columbus, Ohio
March 4, 2021

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VILLAGE OF NEW WESTON

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 3/18/2021

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