



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## BASIC AUDIT REPORT

Village of Elgin  
Van Wert County  
18079 Walnut Street  
Elgin, Ohio 45894

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 Elgin, Van Wert 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 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, 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 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 maintain written documentation to demonstrate its Public Records Policy was provided to the records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The Village should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager. This comment is being repeated from the prior basic audit.
2. The Village elected officials did not attend public records training, or designate someone to go on their behalf. **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 training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.

3. We noted that the Village did not file complete financial information within 60 days of the end of 2024. **Ohio Rev. Code § 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The Village should ensure complete financial information is filed prior to the due date or file for an extension with the Auditor of States office.
4. We noted that the Village Fiscal Officer's did not obtain the required fiscal integrity continuing education training. Vivian Thompson's term ended on December 31, 2023, however she did not obtain the required twelve hours of continuing education courses before the end of her term. A new fiscal officer, Lyda Bolenbaugh, was appointed January 1, 2024. She did not obtain the required six hours of training for her first year in office. **Ohio Rev. Code § 733.81 (C)** states a newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. **Ohio Rev. Code § 733.81 (D) (2)** states in part that a fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office. The Fiscal Officer of the Village should attend the required fiscal integrity act training and maintain proof of completion of the training. This comment is being repeated from the prior basic audit.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 8, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF ELGIN**

**VAN WERT 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 9/23/2025**

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