





65 East State Street Columbus, Ohio 43215 ContactUs@ohioauditor.gov 800-282-0370

BASIC AUDIT REPORT

Village of Venedocia Van Wert County PO Box 611 Venedocia, OH 45894-0611

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 Venedocia, 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 have 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. Although the Village had one at one time, the policy has been misplaced, so the Village should properly adopt a new public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. 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.
- 2. 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. Although the Village had one at one time, the policy has been misplaced, so the Village should properly adopt a new records retention schedule/policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. 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

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3. We noted that a Council Member used his authority to secure something of value for himself, a shed / concession stand, that was substantial and improper. We noted a potential violation of Ohio Rev. Code §102.03(D) states that no public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such character as to manifest substantial and improper influence upon the public official or employee with respect to that persons duties. In addition, Ohio Rev. Code §102.03(E) states no public official or employee shall solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties. While the exact value of the shed is unknown, it is likely more than nominal.

The Village also failed to follow the requirements of **Ohio Rev. Code §721.15** to dispose of the shed. **Ohio Rev. Code §721.15(A)** states personal property not needed for municipal purposes, the estimated value of which is less than one thousand dollars, may be sold by the board or officer having supervision or management of that property. If the estimated value of that property is one thousand dollars or more, it shall be sold only when authorized by an ordinance of the legislative authority of the municipal corporation and approved by the board, officer, or director having supervision or management of that property. When so authorized, the board, officer, or director shall make a written contract with the highest and best bidder after advertisement for not less than two nor more than four consecutive weeks in a newspaper of general circulation within the municipal corporation or as provided in section 7.16 of the Revised Code, or with a board of county commissioners upon such lawful terms as are agreed upon, as provided by division (B)(1) of section 721.27 of the Revised Code.

No documentation was maintained, including minute records, where the value of the shed was discussed. **Ohio Rev. Code §721.15(C)** states if the legislative authority of the municipal corporation determines that municipal personal property is not needed for public use, or is obsolete or unfit for the use for which it was acquired, and that the property has no value, the legislative authority may discard or salvage that property. If the shed had no value, it would have been allowable for the Village to dispose of or salvage it under **Ohio Rev. Code §721.15 (C)**, but because the shed likely did have some value at the time it was taken down, and the Village did not determine that the shed had no value before disposing of it, the Village should have attempted to sell it under **Ohio Rev. Code §721.15 (A)**. This will be referred to the Ohio Ethics Commission.

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported in 1 and 2 above, our prior audit for the years ended December 31, 2022 and 2021 included the following comments:

- a. A comment regarding the Village not maintaining written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. Documentation provided by the Fiscal Officer showed proper written documentation was completed.
- b. A comment noting that none of the Village's elected officials with terms ending December 31, 2021, attended the required public records training or had an appropriate designee go on their behalf during their respective terms. Training certification provided by the Fiscal Officer showed proper training was received for current engagement period.
- c. A comment noting the Fiscal Officer had not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in Ohio Rev. Code§ 733.81. Training certification on the AOS Fiscal Integrity showed proper training was received for current engagement period.

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KEITH FABER Ohio Auditor of State

Jiffany Z Ridenbaugh Tiffany L Ridenbaugh, CPA, CFE, CGFM Chief Deputy Auditor

October 28, 2025



VILLAGE OF VENEDOCIA

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 11/13/2025

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