



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Unionville Center
Union County
Unionville Center, Ohio 43077

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 Unionville Center, Union 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. The Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.
2. We noted the Village did not have an established and adopted/approved records retention schedule as of December 31, 2023. Ohio Rev. Code § 149.43(B)(2) provides 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 and have the records retention schedule at a location readily available to the public. The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/research/local-government-records-program/local-retention-schedules-forms/>.

Current Year Observations (Continued)

3. 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 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.
4. We noted the Village did not maintain State Form IT 4 for two elected officials and one employee to support exemptions claimed in State income tax withholding calculations. The Village should maintain all withholding forms for all elected officials and employees and records should be maintained in an orderly manner to support all withholding calculations.
5. We noted the Village's appointed Fiscal Officer contributed to Social Security rather than to the Ohio Public Employees Retirement System during 2023 and 2022. Ohio Rev. Code §145.03(A) provides that a public employees retirement system is hereby created for the public employees of the state and of the several local authorities mentioned in section 145.01 of the Revised Code. Except as provided in division (B) of this section, membership in the system is compulsory upon being employed and shall continue as long as public employment continues. Furthermore, Ohio Rev. Code §145.01(A)(1) defines "public employee" as any person holding an office, not elective, under the state or any county, township, municipal corporation, park district, conservancy district, sanitary district, health district, metropolitan housing authority, state retirement board, Ohio history connection, public library, county law library, union cemetery, joint hospital, institutional commissary, state university, or board, bureau, commission, council, committee, authority, or administrative body as the same are, or have been, created by action of the general assembly or by the legislative authority of any of the units of local government named in this section, or employed and paid in whole or in part by the state or any of the authorities named in this section in any capacity not covered by section 742.01, 3307.01, 3309.01, or 5505.01 of the Revised Code. The Village should withhold and remit withholdings to the proper pension system. This matter will be referred to the Ohio Public Employees Retirement System.

Current Status of Matters Reported in our Prior Engagement

6. Our prior audit for the years ended December 31, 2019, 2018, and 2017 included a finding for recovery as the former fiscal officer was ordered to pay \$89,570 in restitution in Union County Common Pleas Court Case No. 2022-CR-0020. Of this amount, \$81,165 was in favor of the Village's General Fund, with the remaining \$8,405 in favor of the Auditor of State. As of April 15, 2024, the Village has received and deposited \$78,198 in restitution in the General Fund.



Keith Faber
Auditor of State
Columbus, Ohio

April 15, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF UNIONVILLE CENTER

UNION 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 4/25/2024

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