



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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, 2018 and 2017.

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, 2018 and 2017.

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 issue to report.

## Current Year Observations

**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 Once granted, a request made pursuant to this section may not be withdrawn.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 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.

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.

**Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2016 and 2015 included a finding that was considered a material weakness due to errors noted in the Village's financial statements. The Village misclassified several receipts and fund balances on the financial statements. Also, the Village did not record Community Development Block Grant on-behalf receipts and related disbursements for the street resurfacing project in the accounting ledgers. We noted no on-behalf money received during the current audit period, and noted no obvious issues with misclassification of receipts during our procedures.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large initial "K".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 27, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF NEW WESTON**

**DARKE COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 11, 2019**