



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Pleasant Plain
Warren County
Pleasant Plain, Ohio 45162

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 Pleasant Plain, Warren County, (the Village) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Village elected officials, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training as required by Ohio Rev. Code 149.43(E)(1).
2. The Village did not have their public records policy displayed in all branches of the Village as required by Ohio Rev. Code 149.43(E)(2).
3. The Village did not have a records retention policy or schedule during the engagement period and did not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2).
4. The Village did not notify the general public of when public meetings are to be held, as required by Ohio Rev. Code 121.22(F). They are always the first Monday of the month, if there is a reschedule of this, they post the changed date, only.
5. We noted that the Village did not withhold or submit State income tax in accordance with Ohio Rev. Code § 5747.06, during the audit period. We recommend the Village withhold the required State income tax and remit them with any required employer match to the applicable agency.

This matter will be referred to the Ohio Department of Taxation.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the matters reported in items 1 and 2 above, our prior audit for the years ended December 31, 2020 and 2019 included a matter that the fiscal officer did not complete required training before the end of the term. The fiscal officer's new term began in 2020.



Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2023

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VILLAGE OF PLEASANT PLAIN

WARREN 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 8/15/2023

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This report is a matter of public record and is available online at
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