



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Rendville  
Perry County  
3322 Township Road 217 NE  
New Lexington, Ohio 43764

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 Rendville, Perry 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 § 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 § 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 made expenditures during the period; however, the Village did not adopt any budgetary measures in accordance with Ohio Rev. Code § 5705.38 or follow the budgetary process outlined in Ohio Rev. Code Chapter 5705. Ohio Revised Code § 5705.41(B) prohibits a subdivision or taxing unit from making an expenditure unless it has been appropriated. The Village should follow the requirements of Ohio Rev. Code Chapter 5705 including adopting a budget for spending each fiscal year. Our prior engagement also reported budgetary deficiencies related to the Village's adoption of a tax budget in accordance with Ohio Rev. Code § 5705.28, appropriations limited by estimated resources as required by Ohio Rev. Code § 5705.39 and adopting a resolution to authorize the necessary tax levies as required by Ohio Rev. Code § 5705.34. This matter was also reported in the prior basic audit of the Village.
2. The Village did not provide evidence of a public records policy as required by Ohio Rev. Code § 149.43(E)(2). In addition, the Village did not have a records retention schedule and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). The Village should develop a public records policy and records retention schedule. The public records policy should be displayed in all public offices, included in a manual or handbook if the Village has one, and provided to the records custodian and have that employee acknowledge receipt of the public records policy. This matter was also reported in the prior basic audit of the Village.

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

1. We examined the bank reconciliation prepared as of December 31, 2021. It contained outstanding checks totaling \$403 which represented outdated stale checks or duplicate checks which had not been voided. These were the same outstanding checks that we noted in the prior engagement that were outstanding at December 31, 2019. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. The Fiscal Officer should review the outstanding checklist and address any checks listed which are not truly outstanding.
2. Our prior engagement noted the Village did not comply with Ohio Rev. Code § 121.22(C) which states, in part, that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. During the current period we noted there were no Village Council meetings held. Additionally, in 2021, the Village was notified by the Perry County Board of Elections that the public offices held by the Mayor and Council members were no longer valid due to these individuals not running for office, and their appointments are considered invalid.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF RENDVILLE**

**PERRY 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 11/7/2024**

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