



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Burkettsville
Mercer County
P.O. Box 53
Burkettsville, Ohio 45310

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Burkettsville, Mercer 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 § 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 § 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 that 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. The Village should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
2. We noted that the Village Fiscal Officer did not obtain the required 2 hours of training related to ethics. **Ohio Rev. Code § 507.12 and 733.81** requires a Village Fiscal Officer to attend 12 hours of training (2 of which should be ethics related) for each term. The Village's Fiscal Officer has attended some of the required training for the current term, but did not attend ethics training. The Village should ensure that all required training is acquired. Failure to obtain all required trainings could result in improper expenditures being approved.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the record retention policy matter reported in item 1 above, our prior engagement noted that the General Fund actual expenditures of \$35,600, exceeded appropriations of \$27,900, by \$7,700 for the year ended December 31, 2022. Actual expenditures did not exceed appropriations during the current engagement period.

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2. Our prior engagement noted the Village failed to properly notify the public of its meetings during the audit period as statutorily required by Ohio Revised Code § 121.22(F). The Village properly notified the public of their meetings during the current engagement period.

KEITH FABER
Ohio Auditor of State



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

August 28, 2025

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VILLAGE OF BURKETTSVILLE

MERCER 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 9/9/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov