



OHIO AUDITOR OF STATE
KEITH FABER

BASIC AUDIT REPORT

Village of Sparta
Morrow County
PO Box 8
Sparta, OH 43350

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 Sparta, Morrow 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. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records and Open Meetings Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Two of Seven (28.57%) of the Village's elected officials did not, during their term of office, attend a required Certified Training or have an appropriate designee attend the training as required by **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)**, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.
2. The Village does not have a formally adopted records retention schedule. **Ohio Rev. Code §149.43(B)(2)** requires 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." A public office also shall have an available copy of its current records retention schedule at a location readily available to the public."

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3. Village management is responsible for ensuring timely payments to all vendors. Six invoices scanned during fiscal years 2024 and 2023 included late fees totaling \$35.74. Late fees can indicate an inefficient accounting operation and/or lack of management oversight and result in inefficient use of Village resources. Such expenditures could result in findings for recovery. The Village should implement policies and procedures to ensure that all payments to Village vendors are issued in a timely manner. Late payment penalties should be brought to the attention of the Council.

KEITH FABER
Ohio Auditor of State



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

October 9, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF SPARTA

MORROW 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 11/6/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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