



Dave Yost • Auditor of State



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Village of Milton Center
Wood County
22230 Defiance Street
Milton Center, Ohio 43541

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 Milton Center, Wood County, Ohio (the Village) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

Current Year Observations.

Estimated receipts are not being posted to the receipts journal. This circumvents the necessary review process of the Village Council. Estimated receipts should be posted to the receipts journal and reviewed by the Council monthly to assure the budgetary process of the Village is being adhered to.

Finding for Recovery

Ohio Rev. Code §2921.42 (A) (1) provides that transactions are to be conducted at arm's length, with full knowledge by the political subdivision or governmental agency or instrumentality involved, of the interest of the public official, member of the public official's family, or business associate, and the public official takes no part in the deliberations or decision of the political subdivision or governmental agency or instrumentality with respect to the public contract. Lydia Sifuentes, Debra Plath, Larry Richendollar and Victoria Torrez, all members of Village Council were introducing legislation, voting on legislation and approving payment for snow plowing services performed by themselves during 2013 and 2014 as follows:

	Amount paid 2013	Amount paid 2014	Total
Lydia Sifuentes	\$240		\$240
Debra Plath	860	\$85	945
Larry Richendollar	95		95
Victoria Torres		60	60

In accordance with the foregoing facts, a finding for recovery is issued in the amount of \$240 against Lydia Sifuentes, \$945 against Debra Plath, \$95 against Larry Richendollar and \$60 against Victoria Torres jointly and severally, for a total of \$1,340 and in favor of the Street Construction, Maintenance and Repair Fund.

Additionally, under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditures is made is liable for the amount of the expenditure. *Seward v. National Surety Corp.*, 120 Ohio St. 47 (1929); 1980 Op. Atty Gen. No. 80-074; Ohio Revised Code § 9.39; *State, ex. rel. Village of Linndale v. Masten*, 18 Ohio St. 3d 228 (1985). Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Atty Gen. No. 80-074.

Robert Mahlman, Fiscal Officer, and his bonding company Western Surety Company, are secondarily liable to the extent of any amounts not repaid by the officials named above.

This matter will be referred to the Ohio Ethics Commission for any action they deem necessary.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

September 30, 2015



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VILLAGE OF MILTON CENTER

WOOD 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
OCTOBER 13, 2015**