



OHIO AUDITOR OF STATE
KEITH FABER

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Village of Mifflin
Ashland County
36 Maine Street, Route 4
Ashland, Ohio 44805

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 Mifflin, Ashland County, (the Village) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. During 2020, we noted that \$2,316 in intergovernmental receipts were not recorded in the proper year, as they were received in December 2020 and deposited in January 2021. The Village should be diligent in assuring funds are recorded in the proper year in accordance with the Village's Uniform Accounting Network Manual and the Ohio Revised Code.
2. We noted the Village did not record on-behalf payments from the Ohio Water Development Authority during the audit period. For 2020 and 2019, the Village failed to record \$37,456 and \$13,807, respectively, to their receipts and disbursements for these on-behalf payments.
3. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public records policy. If the public office has a manual or handbook of its general policies and procedures for all employees, the public records policy must be included in that manual or handbook. The Village's public records policy was not included in the Village's policy manual.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 10, 2021

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VILLAGE OF MIFFLIN

ASHLAND 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 6/3/2021

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