



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Village of Hoytville
Wood County
2418 South Main Street
P.O. Box 135
Hoytville, Ohio 43529-0135

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 Hoytville, Wood County, Ohio (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **26 U.S.C. §3102** states that Medicare taxes should be deducted from employees' compensation for all employees hired after March 31, 1986. Furthermore, employers are liable for reporting and remitting these taxes.

26 U.S.C. § 3402(a)(1) states in general, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary.

26 U.S.C. § 3403 states that the employer shall be liable for the payment of the tax required to be deducted and withheld under this chapter, and shall not be liable to any person for the amount of any such payment.

The Village collected, but due to deficiencies in payroll controls, did not timely remit federal tax withholdings of \$256 in 2021.

The Village should promptly remit tax withholdings, and accompanying reports, by the required due dates to the appropriate authority.

This matter will be referred to the Internal Revenue Service.

- 2. Ohio Rev Code § 733.81** states that a fiscal officer who is elected to a subsequent term of office shall complete twelve hours of continuing education courses in each subsequent term of office.

Additionally, the Auditor of State developed an on-line training database. The database includes a list of approved training. Fiscal Officers must register and create a personal username and password for the Auditor of State's Fiscal Integrity site for reporting purposes. Training is then reported by choosing the training courses and dates attended. Fiscal officers are required to self-report their hours, otherwise they will not receive credit for the training. Fiscal Officers can access and print their certificates via the Fiscal Integrity Act portal available at <http://www.ohioauditor.gov/fiscalintegrity/default.html>.

The Village clerk-treasurer completed 4 hours of the required 12 hours of continuing education. Additionally, the clerk-treasurer has not registered on the Auditor of State's Fiscal Integrity site.

The clerk/treasurer should register on the Auditor of State's Fiscal Integrity site and review the required training hours for subsequent terms.

- 3. Ohio Rev. Code § 109.43(B) and § 149.43(E)(1)** provide that all state and local elected officials, or their designees, must attend at least 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed must include documentation that either the Attorney General's Office or another entity certified by the Attorney General provided 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.

The clerk/treasurer was not appointed as a designee by council for any other elected officials. No other elected officials from the Village have attended public records training.

The Village council should appoint a designee to attend public records training on behalf of each elected officials term of office or each elected official should attend themselves for each term in office.

Current Status of Matters Reported in our Prior Engagement

Items 2 and 3 noted above were also reported in our prior engagement for the years ended December 31, 2019 and 2018.



Keith Faber
Auditor of State
Columbus, Ohio

May 27, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF HOYTVILLE

WOOD 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 6/14/2022

88 East Broad 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