



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Amesville
Athens County
PO Box 213
Amesville, Ohio 45711

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 Amesville, Athens County, Ohio (the Village), for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 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. Four Councilpersons with terms ending in 2021 did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training, 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. The elected officials, or their designee(s), should, during their term of office, attend public records training and maintain proof of completion of the training.
2. Ohio Rev. Code § 117.38 provides, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Village filed its annual report filing in the Hinkle system for the year ended December 31, 2022 on March 2, 2023 despite being due March 1, 2023. Management should file financial reports within sixty days after the close of the fiscal year.

Current Year Observations (Continued)

3. Ohio Rev. Code § 5747.07 requires an employing government to remit taxes which it withheld pursuant to Ohio Rev. Code § 5705.06 (including the state payroll tax) to the appropriate authority. It also requires the employing government to report compensation paid and taxes withheld to the tax commissioner and to each of its own employees by January 31 of each year. The Fiscal Officer did withhold the required state payroll taxes for the fourth quarter in 2022; however, she did not pay the withheld taxes to the State of Ohio until February 19, 2023. The failure to file, pay, and/or report timely taxes withheld could result in liabilities, penalties, and interest levied against the Village. The Fiscal Officer should remit all tax withheld from employee checks by the required dates.
4. The management of each local public office is responsible for the assertions underlying the information in the public office's financial statements including proper cutoff, that transactions and events have been recorded in the correct accounting period. The Village recorded three receipts in February 2023 which appear to have been received during 2022 and should, therefore, have been recorded in 2022. These receipts totaling \$5,500 were neither deposited into the Village bank account nor posted to the accounting system until 2023. The Fiscal Officer indicated that deposits are made in batches as travel is required get to the Village's financial institution. However, failure to timely record transactions can result in inaccurate financial statements. The Village should implement policies or procedures to help ensure timely recording of transactions.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2020 and 2019 included a material weakness (Finding Number 2020-001) relating to posting receipts for debt proceeds. No similar issues were identified for the years ended December 31, 2022 and 2021.
2. Our prior audit for the years ended December 31, 2020 and 2019 included material noncompliance (Finding Number 2020-002) relating to Ohio Rev. Code § 5705.39 as appropriations exceeded estimated resources in the General Fund and the Parks and Recreation Fund in 2019 and the Park Grant Fund in 2020. No similar issues were identified for the years ended December 31, 2022 and 2021.
3. Our prior audit for the years ended December 31, 2020 and 2019 included material noncompliance (Finding Number 2020-003) relating to Ohio Rev. Code § 5705.41(B) as actual disbursements exceeded appropriations in the OPWC Fund in 2019 and the Coronavirus Relief Fund in 2020. No similar issues were identified for the years ended December 31, 2022 and 2021.
4. Our prior audit for the years ended December 31, 2020 and 2019 included a significant deficiency (Finding Number 2020-004) relating to the utility clearing account. No similar issues were identified for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

June 2, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF AMESVILLE

ATHENS 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 6/15/2023

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