



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Butlerville
Warren County
Pleasant Plain, Ohio 45162

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 Butlerville, Warren County, (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 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, 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 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. We examined the cash reconciliation prepared as of December 31, 2022. It included an unexplained reconciling item of \$219, which results in actual available cash exceeding fund balances by this amount. The fiscal officer was unable to determine what this amount represented. We recommend the Village maintain support for all reconciling items on their cash reconciliations.

This reconciling item was also reported in the 2016-2015, 2018-2017 and 2020-2019 audit reports.

2. The Village did not submit any withholdings or supporting documentation for Medicare, taxes, and/or pension for 2021 and 2022. We recommend that the Village consult with their legal counsel concerning payroll withholdings and withhold and remit payroll taxes as needed. The Auditor of State will refer this matter to the Internal Revenue Service and the Ohio Department of Taxation.

This issue was also reported in the 2014-2013, 2016-2015, 2018-2017 and 2020-2019 audit reports.

3. The Village did not have a records retention policy or schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2).

4. The Village did not have their public records policy displayed in all branches of the Village as required by Ohio Rev. Code 149.43(E)(2).

5. The Village elected officials, did not, during their term of office, attend a required Certified Public Records Training or have an appropriate designee attend a training as required by Ohio Rev. Code 149.43(E)(1).

Current Status of Matters Reported in our Prior Engagement

6. In addition to the reconciling item and public records matters reported in item 1-5 above, our prior audit for the years ended December 31, 2020 and 2019 included a matter that the fiscal officer did not complete required training before the end of her term. The fiscal officer's new term began in 2020 and the fiscal officer has currently attended 13.75 hours.



Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BUTLERVILLE

WARREN 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 8/15/2023

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