



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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

BASIC AUDIT REPORT

Village of Harrisville
Harrison County
PO Box 249
Harrisville, Ohio 43974

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 Harrisville, Harrison 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 § 5735.28** states motor vehicle registration, cents-per-gallon and gasoline tax monies are to be paid into the Street Construction Fund unless the Village is on the line of the state highway system as designated by the director of transportation and then 7.5% of the amount paid to any village shall be receipted into the State Highway Fund.

During 2021, we noted a gasoline tax receipt in the amount of \$1,514 that was incorrectly posted 100% to the General Fund, instead of being allocated to the Street Construction and State Highway Funds in the amounts of \$1,400 and \$114, respectively. These adjustments, which management agreed, were posted to the Village's accounting system. The Village should implement controls to help ensure all transactions are reviewed and posted to the proper funds.

2. The Village does not maintain documentation or require approval of non-cash adjustments that are made to customer accounts in the utility system. Village Council also does not periodically review the utility billing and receivable records. The Village should maintain documentation of all non-cash adjustments to customer utility accounts, as well as require approval of these adjustments by the appropriate Village personnel. Village Council should also periodically review utility billing and receivable records. This was included in the Village's 2019-20 basic audit report.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 21, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF HARRISVILLE

HARRISON 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 10/3/2023

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
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