



**VILLAGE OF MILLER CITY
PUTNAM COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Village of Miller City
Putnam County
101 North Main Street
P.O. Box 91
Miller City, Ohio 45864-0091

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 Miller City, Putnam 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 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 noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in Ohio Rev. Code § 733.81. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training.
2. We noted the Village did not file their 2022 Annual Financial Report timely. Ohio Rev. Code § 117.38 provides 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. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The Village did not file the 2022 annual report until April 28, 2023. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The Village should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

3. We noted five council members did not attend or have an appropriate designee attend the required Public Records training. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require that officials elected to statewide or local office, or their appropriate designees, receive three hours of Public Records training for each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed can include documentation that either the Attorney General's office or another entity certified by the Attorney General provided the training the elected official received. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Failure to attend the required Public Records training could result in elected officials not being properly informed of public records requirements. The elected officials shall receive training on public records laws during each term of office and retain the certificate from the Attorney General as proof of training.
4. We noted in 2022, loan proceeds receipts and disbursements in the amount of \$41,364, were not recorded by the Village in the Capital Projects Fund in the accounting system. Also noted in 2022, grant receipts and disbursements in the amount of \$50,000, were not recorded by the Village in the Capital Projects Fund in the accounting system. In addition, principal retirement was incorrectly classified as interest and fiscal charges in the General Fund in the amount \$1,034 in 2022. To help ensure the Village's financial statements are complete and accurate, the Village should adopt policies and procedures, including a final review of the statements by the Fiscal Officer and Council, to help identify and correct errors and omissions. In addition, the Fiscal Officer should post all transactions in accordance with the guidance established by the Uniform Accounting Network manual.

Current Status of Matters Reported in our Prior Engagement

Items 3 and 4 noted above were also reported in our prior engagement for the years ended December 31, 2020 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MILLER CITY

PUTNAM 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 5/30/2023

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