



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Millville  
Butler County  
Millville, Ohio 45013

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 Millville, Butler 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 no significant compliance or accounting issues to report.

### Current Year Observations

1. The Village did not have a records retention 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).
2. The public record policy shall be distributed to the records custodian/manager and the Village should have a written acknowledgement of receipt from the records custodian/manager. In addition, the public records policy must be included in policy manuals or handbooks if any exist as required by Ohio Rev. Code 149.43(E)(2).
3. The Village did not have a credit policy in place during the audit period.

### Current Status of Matters Reported in our Prior Engagement

1. The Village did not file their 2019 financial statements within a timely manner as required by Ohio Rev. Code 117.38. This has been corrected in current year.
2. The Village did not have a credit policy in place during the audit period. This has not been corrected.
3. The Village did not have a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2). In addition, 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) and no elected official from the Village attended the public records training as required by Ohio Rev. Code 149.43(E)(1). For current year, the Village has a public records policy.
4. The Village did not have a records retention 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). This has been repeated for current year.

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

May 15, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF MILLVILLE**

**BUTLER 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**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)