



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Lewisville
Monroe County
46089 State Route 145
Lewisville, Ohio 43754

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 Lewisville, Monroe 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. We noted Medicare was not withheld from the officials' wages in 2022 and 2021 for the employee and employer share of these taxes. 26 CFR § 3101(b)(1) states there is hereby imposed on the income of every individual a tax equal to 1.45 percent of the wages (as defined in § 3121(a)) received by him with respect to employment (as defined in § 3121(b)). The Village should withhold and remit employer and employee share of Medicare taxes for all employees' wages. Our prior audit also reported this deficiency.
2. We noted the Village did not adopt appropriations for 2022. This caused General Fund expenditures of \$17,328 to exceed appropriations by \$17,328 for the year ended December 31, 2022. Ohio Rev. Code § 5705.38 states on or about the first day of each fiscal year, an appropriation measure is to be passed. Further, Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. The Village should pass an appropriation measure and ensure expenditures do not exceed appropriations. Our prior audit also reported this deficiency.
3. We noted in 2021 homestead and rollback receipts totaling \$1,693 and \$332 were posted to the Street Construction, Maintenance and Repair Fund and the State Highway Fund, respectively, instead of the General Fund. The Village made this adjustment on December 28, 2023.

Current Year Observations (Continued)

4. We noted the Village has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Village should establish a public records policy in accordance with the aforementioned Ohio Revised Code Sections. Our prior audit also reported this deficiency.
5. We noted four Council members did not attend public records training for their term ended December 31, 2021. 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. The Village's elected officials should attend public records training during their term of office. Our prior audit also reported this deficiency.
6. We noted the Clerk/Treasurer did not certify to the County Auditor the total amount from all sources available for expenditures from each fund or obtain a certificate of estimated resources from the Budget Commission in 2022. Ohio Rev. Code § 5705.36(A)(1) provides, in part, on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. The budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources. The Clerk/Treasurer should, on or about the first day of each fiscal year, certify to the County Auditor the total amount from all sources available for expenditures from each fund and obtain the approved amended certificate of estimated resources.

Current Year Observations (Continued)

7. We noted the Village did not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Village should adopt a formal records retention schedule and send it to the Ohio history connection for review. Our prior audit also reported this deficiency.
8. We noted the Village does not have a method to notify the public or news media of meeting dates and times of all regularly scheduled meetings. Ohio Rev. Code § 121.22(F) requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification. The Village should establish a reasonable method to notify the public of all regularly scheduled meetings and also any special meetings, if applicable.
9. We noted in 2022 gasoline excise tax was posted entirely to the General Fund in the amount of \$11,193 instead of 92.5% to the Street Construction, Maintenance and Repair Fund or \$10,354 and 7.5% to the State Highway Fund or \$839. We noted in 2022 an auto registration receipt in the amount of \$87 was incorrectly posted to the General Fund instead of 92.5% to the Street Construction, Maintenance and Repair Fund or \$80 and 7.5% to the State Highway Fund or \$7. We noted in 2022 auto registration receipts totaling \$14 were posted to the Street Construction, Maintenance and Repair Fund instead of the State Highway Fund. We noted in 2021 gasoline excise tax receipts totaling \$3,999 were incorrectly posted to the General Fund instead of 92.5% to the Street Construction, Maintenance and Repair Fund or \$3,699 and 7.5% to the State Highway Fund or \$300. We noted in 2021 gasoline excise tax receipts totaling \$668 were posted to the Street Construction, Maintenance and Repair Fund instead of the State Highway Fund. We noted in 2021 auto registration receipts totaling \$196 were posted to the Street Construction, Maintenance and Repair Fund instead of the State Highway Fund. Ohio Rev. Code § 5735.28 provides wherever a municipal corporation is on the line of the state highway system as designated by the director of transportation as an extension or continuance of the state highway system, seven and one-half percent of the amount paid to any municipal corporation pursuant to Ohio Rev. Code §§ 4501.04 and 5735.27 shall be paid into the State Highway Fund. The General Fund should be decreased by \$15,279, the State Highway Fund should be increased by \$2,024, and the Street Construction, Maintenance and Repair Fund should be increased by \$13,255. The Village made this adjustment on December 28, 2023. Our prior audit also reported this deficiency.



Keith Faber
Auditor of State
Columbus, Ohio

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VILLAGE OF LEWISVILLE

MONROE 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 1/18/2024

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