

**VILLAGE OF THORNVILLE  
PERRY COUNTY**

**AGREED UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

**Wilson, Phillips & Agin, CPA's, Inc.  
1100 Brandywine Blvd., Building G  
Zanesville, Ohio 43701**





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Columbus, Ohio 43215  
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Village Council  
Village of Thornville  
P.O. Box 607  
Thornville, Ohio 43076

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Village of Thornville, Perry County, prepared by Wilson, Phillips & Agin, CPA's, Inc., for the period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Thornville is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 05, 2024

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**WILSON, PHILLIPS, & AGIN, CPA'S, INC.  
1100 BRANDYWINE BLVD., BUILDING G  
ZANESVILLE, OHIO 43701**

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Village of Thornville  
Perry County  
P.O. Box 607  
Thornville, Ohio 43076

We have performed the procedures enumerated below on the Village of Thornville's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transaction and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transaction and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

**Cash**

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2022 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2022 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation as of December 31, 2023 and 2022 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2023 bank account balances with the Village's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation.
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

#### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the Statement of semiannual Apportionment of Taxes, State Distribution Transaction Listing (DTL) and County Auditor's Budget Inquiry Report for 2023 and a total of five from 2022.
  - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
  - b. We inspected the Receipt Register Report to determine whether that these receipts were allocated to the proper fund(s). We found no exceptions
  - c. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2023 and 2022. The Receipts Register Report included the proper number of tax receipts for each year.

#### **Water/Sewer Operating Fund**

1. We selected 10 Utility collection cash receipts from the year ended December 31, 2023 and 10 Utility collection cash receipt from the year ended December 31, 2022 recorded in the Receipts Register Report and determined whether the:
  - a. Receipt amount per the Cash Receipts Journal agreed to the amount recorded to the credit of the customer's account in the Aged Trial Balance Report. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the Aged Trial Balance Report for the billing period. We found no exceptions.
    - ii. Complied with rates in force during the audit period multiplied by the consumption amount for recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
  - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.
2. We observed the Aged Trial Balance Report.
  - a. The report listed \$50,748 and \$50,214 of accounts receivable as of December 31, 2023 and 2022, respectively.
  - b. Of the total receivables reported in the preceding step, \$244 and \$281 were recorded as more than 90 days delinquent.
3. We observed the Customer History Report.
  - a. This report listed a total of (\$537) and (\$279) non-cash adjustments for the year ended December 31, 2023 and 2022, respectively.
  - b. We haphazardly selected five non-cash adjustments from 2023 and five non-cash adjustments from 2022 and observed that the Village Council approved each adjustment.

**Debt**

1. From the prior agreed upon procedures documentation, we observed the following loans were outstanding as of December 31, 2021. These amounts agreed to the Village's January 1, 2022 balances on the summary we used in procedure 3.

Issue	Principal outstanding as Of December 31, 2021:
OWDA Loans	\$ 809,928
OPWC Loans	72,660

2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of debt activity for 2023 and 2022 and agreed principal and interest payments from the related debt amortization schedule to Street Fund and Sewer Operating Fund payments reported in the payment Register Detail Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.
4. We agreed the amount of debt proceeds received for 2023 from the debt documents to amounts recorded in the Sewer Operating Funds per the Receipt Register Report. The amounts agreed.
5. For new debt issued in 2023, we inspected the debt legislation, which stated the Village must use the proceeds for a wastewater treatment plant projects. We inspected the Payment Register Detail Report and noted these amounts were paid throughout each year.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2023 and one payroll check for five employees from 2022 from the Wage Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employee's duties as documented in the minute record, timesheets or as required by statute. We also confirmed the payment was posted to the proper year. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 to confirm remittances were timely paid, and that the amounts paid agreed to the amounts withheld, plus the employer's share, where applicable during the final withholding period during 2023. We noted the following:

Withholding (plus employer share Where applicable)	Due Date	Date Paid	Amount W/H	Amount
Federal Income Taxes	January 31, 2024	January 2, 2024	\$ 4,458.99	\$ 4,458.99
State Income Taxes	January 15, 2024	January 2, 2024	732.34	732.34
Local Income Taxes	January 15, 2024	January 2, 2024	209.70	209.70
OPERS Retirement	January 31, 2024	January 2, 2024	6,069.62	6,069.62
OP&F Retirement	January 31, 2024	January 2, 2024	1,465.38	1,465.38

We found no exceptions.

### **Non-payroll Cash Disbursements**

1. We selected ten disbursements from the Payment Register Detail Activity Report for the year ended December 31, 2023 and ten from the year ended December 31, 2022 and determined whether:
  - a. The disbursements were for a public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check image agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We noted no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The fiscal officer certified disbursements requiring certification or issued a Then and Now Certificate, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

### **Mayors Court Transactions**

1. We recalculated the December 31, 2023 and 2022 bank reconciliations. We found no exceptions.
2. We compared the reconciled cash totals as of December 31, 2023 and 2022 to the Mayor's Court Fund balance reported in the Fund Status Reports. The amounts did not agree.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2023 and 2022 listing of unpaid distributions as of each December 31. The amounts agreed.
4. We observed the year end bank balances on the financial institutions website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected five cases from the court cash book and agreed the payee and amount posted to the:
  - a. Duplicate receipt book
  - b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor)
  - c. Case File.

The amounts recorded in the cash book, receipts book and case file agreed. No docket was used by the Court.

6. From the cash book, we selected one month from the year ended December 31, 2023 and one month from the year ended 2022 and determined whether:
  - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State or applicable government in the following month. We found no exceptions.
  - b. The totals remitted for these two months per the cash book agreed to the returned canceled checks. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book.

### **Compliance-Budgetary**

1. Ohio Revised Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2023 and 2022 for the General Fund, Street Fund and the Sewer Operating Fund. There were no funds for which expenditures exceeded appropriations.



2. We inspected the 2023 and 2022 Revenue Status Reports and Appropriation Status Reports for evidence of interfund transfers exceeding \$5,000 which Ohio Revised Code Sections 5705.14 - .16 restrict. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2023 and 2022 for negative cash fund balance. Ohio Revised Code Section 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

### **Sunshine Law Compliance**

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Revised Code Section 149.43E(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all public records requests from the engagement period and inspected each request to determine the following:
  - a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Revised Code Section 149.43(B)(1). We found no exceptions.
  - b. The Village did not have any denied public records during the engagement period.
  - c. The Village did not have public records requests with redactions during the engagement period.
3. We inquired whether the Village had a records retention policy schedule and observed that it was readily available to the public as required by ORC Section 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by ORC Section 149.43(E)(2). We found no exceptions.
5. We inspected the Village's policy manual and determined the public records policy was included as required by ORC Section 149.43(E)(2). We found no exceptions.
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by ORC Section 149.43(E)(2). We found no exceptions.
7. We selected five applications submitted to the records commission for one-time disposal of obsolete records, and managements review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the five selected and the review of the schedules. We found no exceptions.
8. We inspected individual training certificates and determined whether each elected official in accordance with ORC Section 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by ORC Section 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period are to be held as required by ORC Section 121.22(F). We found no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with ORC Section 121.22(G) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained – retained, at a minimum, for the engagement period
  - d. Open to public inspections – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (where applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

### **Contract Compliance**

1. We inspected the Minutes and Payment Register Detail Activity Report and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract over \$50,000 for 2023 and 2022 and:
  - a. The Village accepted the lowest bid and met the requirements of ORC 5575.01
  - b. No bid splitting occurred.
  - c. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount occurred.
  - d. No apparent interest in the contract by a public official occurred.

We found no exceptions.

### **Other Compliance**

1. Ohio Revised Code Section 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for years ended December 31, 2023 and 2022 in the Hinkle system. We found no exceptions.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

***Wilson, Phillips & Agin, CPA's, Inc.***  
Zanesville, Ohio  
July 9, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF THORNVILLE**

**PERRY 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 8/15/2024**

65 East State 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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)