



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Greenhills  
Hamilton County  
11000 Winton Road  
Cincinnati, Ohio 45218

We have performed the procedures enumerated below on the Village of Greenhills, Hamilton County, Ohio (the Village's) receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to those 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, 2024 and 2023, and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor, and 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, 2024 and 2023, and certain compliance requirements related to these transactions and balances. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balance for each fund recorded in the Fund Ledger Report to the December 31, 2022 balances in the prior year agreed-upon procedures documentation. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2023 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2024 and 2023 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, 2024 bank account balances with the District's financial institutions and the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2024 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 and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144, or 135.145. We found no exceptions.
  - b. Matured within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found 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 Lists (DTL), and the County Auditor Detail Transactions of the Subsidiary Accounts from 2024 and a total of five from 2023.
  - a. We compared the amounts from the above named reports to the amounts recorded in the Receipt Register Report. The amounts agreed.
  - b. We inspected the Receipts Register Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.

#### **Income Tax Receipts**

1. We obtained the December 31, 2024 and December 31, 2023 Monthly Distribution Summary reports submitted by the Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village. We agreed the total gross income taxes per year to the Village's Receipt Register Reports for 2024 and 2023. The amounts agreed.
2. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated October 17, 2006. The latest Council approved amendment for the engagement period was dated October 27, 2015. We agreed the most recent approved rate to the rate on RITA's supporting documentation. We found no exceptions.

#### **Other Receipts**

1. We selected ten other receipts from the year ended December 31, 2024 and ten other receipts from the year ended December 31, 2023 and:
  - a. Agreed the receipt amount recorded in the Receipt Register Report to supporting documentation. The amounts agreed.
  - b. Inspected the Receipt Register Report to determine the receipt was posted to the proper fund(s) and recorded in the proper year. We found no exceptions.

## Debt

1. From the prior audit documentation, we observed the following bonds and lease were outstanding at December 31, 2022:

Issue	Principal Outstanding at December 31, 2022
Taxable Redevelopment General Obligation Refunding Bonds	\$95,000
Fire Truck Lease	\$251,269
Ohio Public Works Commission Loan – Winton Road Improvement	\$706,830

2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 and 2023. There were no new debt issuances during 2024 or 2023. During 2024, a debt payment on the Ohio Public Works Commission Loan was improperly paid from the General Fund and during 2023 one debt payment on the Ohio Public Works Commission Loan was improperly made from the General Fund. All debt payments on the Ohio Public Works Commission Loan should have been paid from the Street Construction Maintenance and Repair Fund. We brought this to management's attention and they made the proper adjustments to their accounting system.
3. From the summary of outstanding debt for 2024 and 2023 below:
  - a. We agreed the principal and interest payments from the related debt amortization schedules to debt service fund payments reported in the Payment Register Detail Report.
  - b. We compared the date the debt service payments were made to the date the Village made the payments. We found no exceptions.
  - c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedules and included the outstanding balances in the summary table below. We found no exceptions.

Issue	Principal Outstanding at December 31, 2022	New Issuances 2023	New Issuances 2024	Total Principal Payments in 2023 and 2024	Principal Outstanding at December 31, 2024
Taxable Redevelopment General Obligation Refunding Bonds	\$95,000	\$0	\$0	\$95,000	\$0
Fire Truck Lease	\$251,269	\$0	\$0	\$46,118	\$205,151

Ohio Public Works Commission Loan – Winton Road Improvement	\$706,830	\$0	\$0	\$49,602	\$657,228
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#### Non-Payroll Cash Disbursements

1. We selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2024 and ten disbursements from the Payment Register Detail Report for the year ended December 31, 2023 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, cancelled check 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 found 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 § 5705.41(D). We found no exceptions.

#### Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2024 and one payroll check for five employees from 2023 from the Wage Withholdings 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 code(s) to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel file. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected three new employees and Council Members from 2024 and three new employees and Council Members from 2022 and:
  - a. We inspected the employees'/Council Members' personnel files for evidence of the Retirement System, Federal, State, and Local income tax withholding authorization.
  - b. We agreed the items in a above to the Employee General Information Report.
 We found no exceptions
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2024. We observed the following:

Withholding (plus employer share, where applicable)	Due Date	Date Paid	Amount Due	Amount Paid
Federal Income Taxes and Medicare (and Social Security, for employees not	January 31, 2025	December 13, 2024 and December 27, 2024	\$15,082.11	\$15,082.11

enrolled in a pension system)				
State Income Taxes	January 15, 2025	December 13, 2024 and December 27, 2024	\$2,888.38	\$2,888.38
Other Entities' Income Taxes (City of Fairfield, City of Hamilton, City of Mount Healthy, City of Springdale, Northwest Local School District, and Ross Local School District)	January 31, 2025	December 13, 2024 and December 27, 2024	\$247.94	\$247.94
Ohio Public Employees Retirement System	January 31, 2025	January 15, 2025	\$12,460.49	\$12,460.49
Ohio Police and Fire Pension Fund	January 31, 2025	January 16, 2025	\$20,409.07	\$20,409.07

We found no exceptions.

#### Mayor's Court Transactions and Cash Balances

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We noted no exceptions.
2. We compared the reconciled cash totals as of December 31, 2024 and December 31, 2023 to the Mayor's Court Fund balance reported in the Financial Statements. We noted that the Village has not established a separate Fiduciary fund to account for the activity of the Mayor's Court and therefore no Mayor's Court activity is therefore reported on the financial statements for 2024 and 2023. We also noted on the December 31, 2023 reconciliation the book balance of \$0 and a reconciled bank balance of \$1,803.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2024 and 2023 listings of unpaid distributions plus bonds held as of December 31. The amounts agreed.
4. We confirmed the December 31, 2024 bank account balance with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balance to the amount appearing on the December 31, 2024 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 judgement issued by the judge (i.e. mayor).
  - c. Case file.

The amounts recorded in the cash book, receipts book, docket and case file agreed.

6. From the cash book, we selected one month from the year ended December 31, 2024 and one month from the year ended 2023 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 other 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, cancelled checks. The check number, date, payee name and amount recorded on the returned, cancelled check agreed to the check number, date, payee name, and amount recorded in the cash book.

### Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments, including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code § 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General, Street Construction Maintenance and Repair, and Swimming Pool funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected the five largest interfund transfers from 2024 and the five largest interfund transfers from 2023 from the Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 – .16. We found no evidence of transfers that 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, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 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. There were no funds having negative cash fund balances.

### Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(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.
1. 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 Rev. Code § 149.43(B)(1). We found no exceptions.

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
January 5, 2023	January 6, 2023	Reasonable Time	One Day
July 25, 2023	August 4, 2023	Reasonable Time	Ten Days
November 13, 2023	November 13, 2023	Reasonable Time	Day of Request

- b. The Village did not have any denied public records requests during the engagement period.
- c. The Village did not have any public records requests with redactions during the engagement period.



3. We inquired whether the Village had a records retention schedule and determined it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired of Village Management and determined that during the engagement period there was no evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). Written evidence that the Public Records Policy was provided to the records custodian/manager was provided on July 3, 2025.
5. We inquired of Village management and determined that the Village did not have a policy manual during the engagement period and therefore the Public Records Policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
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 Ohio Rev. Code § 149.43(E). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for records disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 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 Ohio Rev. Code § 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 were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) 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; and
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) 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 (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 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 identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract subject to competitive bidding requirements for 2024 and one for 2023 and:
  - a. We inspected the contract and other bids for the contracted expenditure and determined:

- i. The Village accepted the lowest bid and met the requirements of Ohio Rev. Code § 735.05.
- ii. No bid splitting occurred.
- iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
- iv. No apparent interest in the contract by a public official occurred.  
We found no exceptions.

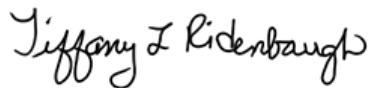
### Other Compliance

1. Ohio Rev. Code § 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, regarding the filing of complete financial statements, are 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 the years ended December 31, 2024 and 2023 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 engagement, 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.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

October 9, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF GREENHILLS**

**HAMILTON 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 10/21/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)