



Dave Yost • Auditor of State



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Village of Batesville
Noble County
55379 Calais Road
Quaker City, Ohio 43773

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 Batesville, Noble County, Ohio (the Village), for the years ended December 31, 2014 and 2013.

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, 2014 or 2013.

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.

Current Year Observations

1. We noted the Village did not post estimated receipts to their accounting system or compare budgeted receipts to actual receipts. Ohio Admin. Code §117-2-02(C)(1) provides that all public offices should integrate the budgetary account, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts. Our prior audit also reported this deficiency.
2. We noted the Village filed IRS Form 944 and paid the 2014 employee share of Medicare federal withholdings on April 14, 2015, but did not remit the employer share of Medicare or the Federal employee/employer share of the withholding taxes amount at the same time. IRS Form 944 was due February 2, 2015. The Village should remit employee/employer share of federal tax withholdings, in their entirety, in a timely manner to avoid late charges and penalties. Our prior audit also reported this deficiency.
3. We noted the Village does not withhold Ohio income tax from officials' wages. The Village elected officials are paid monthly and should have state withholding tax deducted from their monthly payroll earnings as required under Ohio Rev. Code §5747.06(A). The Village should review the Ohio Department of Taxation withholding schedule to determine the amount of Ohio income tax that should be withheld from each employee monthly payroll earnings. Our prior audit also reported this deficiency.

Current Status of Matters we Reported in our Prior Engagement

In addition to the matters repeated in items 1, 2 and 3 above, the current status of matters reported in our prior engagement are as follows:

The prior audit for the years ended December 31, 2012 and 2011, noted the Fiscal Officer did not maintain a payroll register to document wages and withholdings. Ohio Admin. Code §117-2-02(D)(4)(a)(ii) provides that all public offices should maintain a payroll journal that records, assembles and classifies by pay period. This was corrected in 2014.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

May 12, 2015



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VILLAGE OF BATESVILLE

NOBLE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 4, 2015**