



Dave Yost • Auditor of State





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Village of Harpster  
Wyandot County  
P.O. Box 96  
Harpster, Ohio 43323-0096

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 Harpster, Wyandot County, Ohio (the Village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

## Current Year Observations

1. **Ohio Rev. Code § 5747.06** provides in part, every employer maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period an income tax unless the cash remuneration paid for the employee service is three hundred dollars or less.

Ohio income taxes were not withheld from the Mayor and Fiscal Officer's wages throughout the audit period. James Robertson Jr., Mayor, was paid \$1,500 and \$1,875 in 2015 and 2016, respectively. Exie Scribner, Fiscal Officer, was paid \$2,000 and \$2,500 in 2015 and 2016, respectively. There were also no taxes remitted to the State by the Village.

We recommend the Village begin withholding and remitting the required tax.

This matter will be referred to the Ohio Department of Taxation for whatever action they deem necessary.

2. **Bank Reconciliations**

The Village Fiscal Officer does perform monthly reconciliations, however, they are not reviewed and approved by Council. This could lead to cash going un-reconciled without Council's knowledge. We recommend the Fiscal Officer perform a monthly reconciliation consisting of fund balances, bank statements, investment balances, and a detail of outstanding checks. This should be submitted to Council monthly for their approval. Council should review the reconciliation and document their approval either by signing the reconciliation or approving the reconciliation in their minutes.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

August 3, 2017



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VILLAGE OF HARPSTER

WYANDOT 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  
AUGUST 15, 2017