



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Miller City
Putnam County
101 North Main Street
P.O. Box 91
Miller City, Ohio 45864

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 Miller City, Putnam County, Ohio (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2018. The reported bank account balances included on the bank reconciliation did not include \$970 in accrued interest earned on the certificate of deposits. Failure to use the actual bank account balances in the bank reconciliation could lead to reconciling errors that may not be identified in a timely manner and understates the fund balances of the Village. The Village should receipt interest at the time it is credited to the certificate of deposits.

Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2016 and 2015 included an exception for water and sewer collections incorrectly classified as intergovernmental revenues instead of charges for services. We noted the 2018 and 2017 annual reports included the same error. This error was the result of inadequate policies and procedures in reviewing the financial statements. To help ensure the Village's financial statements are complete and accurate, the Village should adopt policies and procedures, including a final review of the statements by the Fiscal Officer and Council, to identify and correct errors and omissions. In addition, the Fiscal Officer should post all transactions in accordance with the guidance established by the Uniform Accounting Network manual.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

April 23, 2019

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VILLAGE OF MILLER CITY

PUTNAM 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
MAY 9, 2019**