



**VILLAGE OF CONGRESS
WAYNE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Village of Congress
Wayne County
West Salem, Ohio 44287

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 Congress, Wayne County, (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. The Village Council did not approve appropriations by fund as required by **Ohio Admin. Code § 117-2-02(C)(1)** and **Ohio Rev. Code § 5705.38(C)**. Appropriations were approved by expense type for all Village expenses (i.e. Council Salaries, Snow Removal, etc.). However, the appropriations were not broken out by Fund. A similar comment was issued in the prior audit period.

The Village Council should approve appropriations by Fund, and then within each fund, by department and personal services as required by Ohio Admin. Code § 117-2-02(C)(1) and Ohio Rev. Code § 5705.38(C).

2. We noted that the Fiscal Officer did not attend any trainings as required by **Ohio Revised Code § 733.81**.

The Fiscal Officer should attend trainings to help further her continuing education as required by Ohio Revised Code § 733.81.

Current Status of Matters Reported in our Prior Engagement

1. In our prior basic audit, we noted the Village was approving appropriations by expense type but they were not approving them by fund as noted above in current observation number 1;
2. In our prior basic audit, we reported the Fiscal Officer did not enter expenses into the Village's accounting system until after the expenses had cleared the Village's checking account. During both audit periods, the Village's expenses were entered into the accounting system before they had cleared the Village's checking account. The Village is properly entering their expenses into the accounting system.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State

Columbus, Ohio

September 30, 2020

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CONGRESS

WAYNE 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 10/20/2020

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This report is a matter of public record and is available online at
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