



OHIO AUDITOR OF STATE
KEITH FABER





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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Malta
Morgan County
P.O. Box 307
Malta, Ohio 43758

We have performed the procedures enumerated below on the Village of Malta, Morgan County (the Village), receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 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 year ended December 31, 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 the 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 year ended December 31, 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

1. We recalculated the December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2022 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions.
3. We agreed the 2023 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 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.

Cash (Continued)

4. We confirmed the December 31, 2023 bank account balances with the Village's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 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.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the Morgan County Audit Trail by Vendor for 2023:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We inspected the Receipt 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. 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 2023. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.
3. We confirmed the individual amounts paid from the Ohio Department of Public Safety (ODPS) and the Ohio Water Development Authority (OWDA) to the Village during 2023 with the Bureau of Motor Vehicles and OWDA. We found no exceptions.
 - a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper funds. We found \$4,375 and \$355 of permissive tax receipts from ODPS were posted to the Street Construction, Maintenance and Repair Fund and the State Highway Fund, respectively, instead of posted to a Permissive Motor Vehicle License Tax Fund. We brought this to management's attention. They corrected the Street Construction, Maintenance and Repair Fund and State Highway fund balances for this item and established a Permissive Motor Vehicle License Tax Fund.
 - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Income Tax Receipts

1. We selected 5 income tax returns filed during 2023.
 - a. We compared the payment amount recorded on the tax return to the amount recorded on the Deposit Listing Detail Summary Report. The amounts agreed.
 - b. We compared the Deposit Listing Detail Summary Report total from procedure a. to the amount recorded as income tax receipts in the Receipt Register Report for that date. The amounts agreed.
 - c. We compared the date of the receipts to the date the receipts was posted in the Receipt Register Report to determine whether the receipts were recorded in the year received. We found no exceptions.

Income Tax Receipts (Continued)

- d. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated January 1, 2016. We determined there were no additional (council or voter) approved amendments to the original ordinance. We agreed the most recent approved rate to the rate used on the income tax return. We found no exceptions.
2. We selected 5 income tax refunds from 2023.
 - a. We compared the refund paid from Payment Register Detail Report to the refund amount requested in the tax return. The amounts agreed.
 - b. We observed the approval by Tax Commissioner on each of the refunds. We found no exceptions.
 - c. We observed the refunds were paid from the General Fund as is required. We found no exceptions.

Other Receipts

We selected 10 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. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

Water and Sewer Fund

1. We selected 10 Water and Sewer Fund collection cash receipts from the year ended December 31, 2023 recorded in the Cash Receipts Journal Report and determined whether the:
 - a. Receipt amount per the Cash Receipts Journal Report agreed to the amount recorded to the credit of the customer's account in the Utility Billing Journal. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Billing Balance Journal Report for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found a payment for \$39 for out-of-town water; however, the Village does not have an ordinance that specifies the rate for out-of-town water only customers.
 - c. Receipt was posted to the proper funds and was recorded in the year received. We found no exceptions.
2. We observed the Aged Customer Delinquent Report.
 - a. This report listed \$13,050 of accounts receivable as of December 31, 2023.
 - b. Of the total receivables reported in the preceding procedure, \$200 was recorded as more than 90 days delinquent.
3. We observed the Adjustment Journal Report.
 - a. This report listed a total of \$369 non-cash receipts adjustments for the year ended December 31, 2023.
 - b. We selected 5 non-cash adjustments from 2023 and observed that the Mayor approved each adjustment.

Debt

1. From the prior audit documentation, we observed loans were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.
2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2023 or debt payment activity during 2023. We included the newly issued debt for 2023 in the Summary Debt table below.
3. From the summary of outstanding debt for 2023 below:
 - a. We agreed the principal and interest payments from the related debt amortization schedules to General, Water Operating and Sewer Operating Funds' payments reported in the Payment Register Detail Report and included the total principal payments for both years in the table below. We found no exceptions.
 - b. We compared the date the debt service payments were due 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 schedule and included the outstanding balances in the summary table below. We found no exceptions.
 - d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Village was in compliance with its debt covenants. We found no exceptions.

Debt Issued	Carry Forward Balance 1/1/2023	New Issue 2023	Total Principal Payments 2023	Outstanding Balance 12/31/2023
Dodge Ram Truck Loan	\$10,286	\$0	\$10,286	\$0
OPWC Loan #CR25N	\$240,051	\$0	\$12,634	\$227,417
OPWC Loan #CT54Q	\$283,738	\$0	\$12,610	\$271,128
OPWC Loan #CT64S	\$122,859	\$0	\$5,119	\$117,740
OWDA Loan #3212	\$85,186	\$0	\$27,832	\$57,354
OWDA Loan #4116	\$54,147	\$0	\$3,495	\$50,652
OWDA Loan #6821	\$421,609	\$0	\$27,591	\$394,018
OWDA Loan #5888	\$180,334	\$0	\$18,480	\$161,854
OWDA Loan #5915	\$221,885	\$0	\$23,356	\$198,529
OWDA Loan #7113	\$112,551	\$0	\$6,833	\$105,718
OWDA Loan #9178	\$66,092	\$6,020	\$4,824	\$67,288

4. For any new debt identified in procedure 2 and added to the table in procedures 3, we agreed the amount of debt proceeds received for 2023 from the debt documents to amounts recorded in the Water Project fund per the Receipt Register Report. We found \$1,101 of capitalized interest was not posted to the Village's ledgers. The capitalized interest should have been posted to Other Debt Proceeds and Interest and Fiscal Charges in the Water Projects Fund.
5. For new debt issued during 2023, we inspected the debt legislation, which stated the Village must use the proceeds for water distribution system improvements. We inspected the Payment Register Detail Report and noted the Village had 6 on-behalf disbursements during 2023 to contractors via OWDA for the water distribution system improvements project.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 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 codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees from 2023 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State & 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, 2023 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 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 28, 2023	\$1,396	\$1,396
State income taxes	January 15, 2024	December 28, 2023	\$339	\$339
Village of Malta income tax	April 14, 2024	December 28, 2023	\$179	\$179
OPERS retirement	4January 30, 2025	December 28, 2023	\$4,318	\$4,318

We found no exceptions.

Non-Payroll Cash Disbursements

- We selected 10 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 the Fiscal Officer did not pay OPERS in a timely manner resulting in \$40 in penalties. The penalty paid by the Village serve no proper public purpose and could have been avoided had the payment been paid in a timely manner. Payments related to penalties may not be considered a proper public purpose.
 - b. The check number, date, payee name and amount recorded on the returned, canceled 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.

Mayor's Court Transactions and Cash Balances

1. We recalculated the December 31, 2023 bank reconciliation. We found no exceptions.
2. We compared the reconciled cash totals as of December 31, 2023 to the Mayor's Court Fund balance reported in the Monthly Cash Sheet. The balances agreed.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2023 listing of unpaid distributions as of each December 31. The amounts agreed.
4. We confirmed the December 31, 2023 bank account balance with the Mayor's Court financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 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 judgment 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 1 month from the year ended December 31, 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 this month per the cash book agreed to the returned canceled check. The check number, date, payee name and amount recorded on the returned, canceled 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 year ended December 31, 2023 for the General, Computer and Sewer Operating funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected the Cash Summary by Fund Report for the year ended December 31, 2023 for negative cash fund balance. 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.

Sunshine Law Compliance (Continued)

2. We inquired with Village management and determined the following:
 - a. The Village did not have any completed public records requests during the engagement period.
 - 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 observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We could not find written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inspected the Village's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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)(2). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We found the Mayor and two Council members did not successfully attend a certified three-hour Public Records Training for their term ended December 31, 2023, as required by Ohio Rev. Code § 109.43(B).
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
 - 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 1 contract subject to competitive bidding requirements 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.
 - b. We inspected the advertisements of the proposals for bids in the newspaper and determined they were made as required by Ohio Rev. Code §§ 731.14 and 7.16. 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, as 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 year ended December 31, 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

December 1, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MALTA

MORGAN 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 12/18/2025

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