





# OHIO AUDITOR OF STATE

## KEITH FABER



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### BASIC AUDIT REPORT

Village of Mifflin  
Ashland County  
36 Main St., Route 4  
Ashland, Ohio 44805

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 Mifflin's (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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.

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

#### Current Year Observations

1. **Ohio Rev. Code §5705.10 (D)** states that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. All revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the General Fund.

The Village inappropriately recorded the following receipts:

- During July 2023, the Village received a Local Government receipt of \$2,860.93 which was allocated between the Street Construction Maintenance & Repair Fund and State Highway Fund. This receipt should have been recorded in the General Fund.
- During August 2024, the Village received its second half special assessments related to delinquent utility charges for services of \$2,398.81. This receipt was recorded in the General Fund rather than the Sewer Operating Fund.

The Village should be diligent in assuring receipts are recorded in the proper fund in accordance with the Village's Uniform Accounting Network Manual and the Ohio Revised Code. The above fund balance adjustments have been made to the Village's accounting ledgers.

2. During 2023 the Village misclassified the second half real estate settlement for Special Assessments and \$143.50 was recorded as charges for services and \$10 was recorded as licenses, permits and fees and should have been recorded to property taxes in the Sewer Operating Fund.

**Current Year Observations (continued)**

3. During 2024, the December 2024 local government receipt and motor vehicle license tax receipt of \$2,845.78 and \$57.21, respectively, were not recorded in the proper year. These amounts were received and deposited in January 2025 but were recorded in 2024.
4. **Ohio Rev. Code § 5735.28** states that wherever a municipal corporation is on the line of the state highway system as designated by the director of transportation as an extension or continuance of the state highway system, seven and one-half per cent of the amount paid to any municipal corporation pursuant to sections 4501.04 and 5735.27 of the Revised Code shall be used by it only to construct, reconstruct, repave, widen, maintain, and repair such highways, to purchase, erect, and maintain traffic lights and signals, and to erect and maintain street and traffic signs and markers on such highways, or to pay principal, interest, and charges on bonds and other obligations issued pursuant to Chapter 133. of the Revised Code or incurred pursuant to section 5531.09 of the Revised Code for such purposes.

During 2024, the motor vehicle license tax monies received in May, September, October and November 2024 were inappropriately recorded in the incorrect funds:

- The May receipt of \$100.79 was posted entirely to the General Fund, instead of 92.5% (\$93.23) to the Street Construction Maintenance & Repair Fund, and 7.5% (\$7.56) to the State Highway Fund.
- The September, October and November amounts received of \$222.56 were entirely posted to the Sewer Operating Fund, instead of 92.5% (\$205.87) to the Street Construction Maintenance & Repair Fund and 7.5% (\$16.69) to the State Highway Fund.

The above fund balance adjustments were made to the Village's accounting ledgers.

5. **Ohio Rev. Code § 733.81(B) and (C)** states that to enhance the background and working knowledge of fiscal officers in government accounting, budgeting and financing, financial report preparation, cybersecurity, and the rules adopted by the auditor of state, the auditor of state shall conduct education programs and continuing education courses for individuals elected or appointed for the first time to the office of fiscal officer, and shall conduct continuing education courses for individuals who continue to hold the office in a subsequent term. The Ohio municipal league also may conduct such initial education programs and continuing education courses if approved by the Auditor of State. The Auditor of State, in conjunction with the Ohio municipal league, shall determine the manner and content of the initial education programs and continuing education courses. A newly elected or appointed fiscal officer shall complete at least six hours of initial education programs before commencing, or during the first year of, office. A fiscal officer who participates in a training program held under section 117.44 of the Revised Code may apply those hours taken before commencing office to the six hours of initial education programs required under this division. Documentation was not maintained by the Village to support that the former fiscal officer had attended the required training during the appointed term of office and there was no record of trainings attended in the Fiscal Integrity Portal. Performance of the fiscal officer's duties could be impaired if adequate training is not taken and documentation isn't maintained.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

# OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MIFFLIN

ASHLAND 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 10/21/2025

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)