



OHIO AUDITOR OF STATE  
KEITH FABER





# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

## BASIC AUDIT REPORT

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 § 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, 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. We examined the bank reconciliation prepared as of December 31, 2024. It included a variance with the bank balance being more than the book balance in the amount of \$3,022. The variance was due to unrecorded interest on certificates of deposit.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information and conceivably could cause deficit spending. The Fiscal Officer should record all transactions and prepare monthly bank to book reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected.

Also, the Village's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

2. We noted the Fiscal Officer has not attended annual continuing education programs provided by the Auditor of State to fulfill the requirements of the Fiscal Integrity Act as outlined in **Ohio Rev. Code § 733.81**. This could result in improper education of the Fiscal Officer regarding the office's duties. The Fiscal Officer should attend the required amount of training to fulfill these requirements and maintain proof of completion of the training.
3. We noted two council members did not attend or have an appropriate designee attend the required Public Records training. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require that officials elected to statewide or local office, or their appropriate designees, receive three hours of Public Records training for each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed can include documentation that either the Attorney General's office or another entity certified by the Attorney General provided the training the elected official received. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Failure to attend the required Public Records training could result in elected officials not being properly informed of public records requirements. The elected officials and the Fiscal Officer shall receive training on public records laws during each term of office and retain the certificate from the Attorney General as proof of training.
4. We noted the Village recorded loans issued in the wrong fund. **Ohio Rev. Code § 5705.10(E)** requires all proceeds from the sale of public obligations or fractionalized interests in public obligations as defined in section 133.01 of the Revised Code, except premium and accrued interest, shall be paid into a special fund for the purpose of such issue, and any interest and other income earned on money in such special fund may be used for the purposes for which the indebtedness was authorized or may be credited to the general fund or other fund or account as the taxing authority authorizes and used for the purposes of that fund or account. The premium and accrued interest received from such sale shall be paid into the sinking fund or the bond retirement fund of the subdivision. In 2024, the Village inappropriately recorded \$209,136 of loans issued in the Other Debt Service Fund as intergovernmental receipts. Given the source of the revenue, this should have been recorded in the Utility Improvement Capital Projects Fund as loans issued. An audit adjustment is reflected in the accounting records correcting this misstatement. The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.

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5. We noted in 2024, 2023, 2022, and 2021 the Village inappropriately recorded sanitary sewer system improvement disbursements in the General Fund in the amounts of \$77,271, \$11,007, \$100,191, and \$26,866, respectively. These should have been recorded in the Utility Improvement Capital Projects Fund. Audit adjustments are reflected in the accounting records correcting these misstatements. These errors were the result of inadequate policies and procedures in reviewing the financial statements. Failure to complete accurate financial statements could lead to Council making misinformed decisions. The Village should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Fiscal Officer and Council, to help 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.

KEITH FABER  
Ohio Auditor of State



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

September 23, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF MILLER CITY

PUTNAM 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 10/7/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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