



Dave Yost • Auditor of State





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Village of Wilson  
Monroe County  
52433 East Drive  
Beallsville, Ohio 43716

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 Wilson, Monroe County, Ohio (the Village), for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

## Current Year Observations

1. We noted General Fund appropriations of \$14,560 exceeded estimated resources of \$11,825 by \$2,735 for the year ended December 31, 2013. Ohio Rev. Code § 5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorizes deficit spending. Village officials should reduce appropriations to the amount of estimated resources.
2. In 2013 and 2012, the Village Clerk did not withhold Federal income tax, Medicare taxes, or State income taxes from the Village Mayor, Clerk, or Council members' wages. The Village Clerk also did not remit contributions to the Ohio Public Employees Retirement System (OPERS) for any of the individuals aforementioned above. For 2013 and 2012, the Village did issue a Form 1099 to the Mayor and Village Clerk for their wages. There was no source documentation provided to indicate whether the individuals paid by the Village were employees or independent contractors. We recommend the Village Clerk withhold Federal income taxes, Medicare taxes, and State income taxes from the officials' wages and remit these withholdings, along with the related employer matching contributions, in a timely manner. We also recommend the Village Clerk contact OPERS to obtain membership forms and require all eligible employees to complete the forms to become members. The Village Clerk should then withhold the required employee contributions from the employees' wages and remit payment of the employee and employer shares of the retirement to OPERS.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 25, 2014

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**VILLAGE OF WILSON**

**MONROE 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  
OCTOBER 9, 2014**