



Dave Yost • Auditor of State





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Village of Rendville  
Perry County  
6461 Main Street  
Rendville, Ohio 43730

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 Rendville, Perry County, Ohio (the Village), for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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 the Village Fiscal Officer received a check, dated August 21, 2014, for reimbursement of cleaning supplies in the amount of \$100. In addition, we noted the Fiscal Officer received a check, dated October 23, 2015, for the reimbursement of office supplies in the amount of \$50. There was no supporting documentation (invoice) to evidence amounts were expended for their intended purposes. Without appropriate documentation we cannot determine that these funds were being utilized for expenditures which represented proper public purposes of the Village. The Fiscal Officer should maintain supporting documentation, including invoices, for all Village expenditures.
2. Ohio Rev. Code §117.38 provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. The Village did not file the required report for the year ending December 31, 2014 until March 10, 2015. The Village should file an annual report every year within 60 days of fiscal year end as required.

## Current Status of Matters we Reported in our Prior Engagement

1. At December 31, 2015 and 2014, the General Fund had a negative fund cash balance of \$1,465 and \$4,253, respectively. The Village should monitor fund cash balances to ensure that expenditures are limited to the available cash balance on hand.
2. Ohio Rev. Code §5705.28 states, in part, that on or before July 15 in each year, the taxing authority of each subdivision or other taxing unit must adopt a tax budget for the succeeding fiscal year. There was no evidence from our review of the Village's minutes, or our inquiry of the Fiscal Officer, that a tax budget was adopted for 2014 or 2015.

Ohio Rev. Code §5705.34 requires the Village to pass a resolution authorizing the necessary tax levies and to certify the levies to the County Auditor before October 1 of the preceding fiscal year. There was no evidence from our review of the Village's minutes, or our inquiry of the Fiscal Officer, that the required resolution was adopted or certified for either 2014 or 2015. The Village should adopt the required budgetary resolutions each year.

**Current Status of Matters we Reported in our Prior Engagement (Continued)**

3. Ohio Rev. Code §121.22(C) states, in part, that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. During our review we noted that during the two year period there were very few meeting minutes. In addition, we noted that the minutes were not always signed by the Fiscal Officer and/or the Mayor. This can cause items pertaining to the Village to go unseen by the Mayor and/or Council Members if regularly meetings are not held and if minutes are not signed. We recommend the Village Council hold periodic meetings with the all proceeding and actions taken at these meetings documented in the minutes. The official minutes should be signed for approval.
4. Ohio Admin. Code §117-2-02(D)(4)(a) requires that all local public offices should maintain or provide payroll records including:
  - W-2 forms, W-4 forms and other withholding records and authorizations.
  - Payroll journal that records, assembles and classifies by pay period the name of employee, social security number, hours worked, wage rates, pay date, withholdings by type, net pay, and other compensation paid to an employee (such as termination payment), and the fund and account charged for the payments;
  - Check register that includes, in numerical sequence, the check number, payee, net amount and the date;
  - Information regarding non-monetary benefits, if applicable, such as car usage and life insurance; and
  - Information, by employee, regarding leave balances and usage, if applicable.

During our review of the Village's payroll system, we noted the following conditions:

- An ordinance, or Council action taken in the minutes, was not provided for audit to support the amount to be paid to Council members, the Mayor, or the Fiscal Officer.
- The minutes identify Council member attendance at meetings, but there were few minutes received for audit and there was no other documentation provided for audit to record Council member attendance, which was necessary to determine the annual pay amount due to each member.
- Personnel files were not established for each employee/official.
- No tax withholdings or remittances were made in 2014 or 2015.
- Retirement withholdings were not made or remitted for the Fiscal Officer in 2014 or 2015.
- No IT-4 Forms were on file for Village employees/officials.

These conditions could result in officials/employees being compensated incorrectly, incorrect W-2 forms, late penalties, and interest and fees being incurred by the Village. Other errors or irregularities could also occur and remain undetected. The Village should take steps to ensure compliance with the aforementioned requirements to ensure unnecessary penalties and late fees are not incurred by the Village.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 25, 2016



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VILLAGE OF RENDVILLE

PERRY 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  
SEPTEMBER 6, 2016