



**VILLAGE OF CEDARVILLE
GREENE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Cedarville
Greene County
P.O. Box 51
152 West Cedar Street
Cedarville, Ohio, 45314

We have performed the procedures enumerated below on the Village of Cedarville's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 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 years ended December 31, 2024 and 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 years ended December 31, 2024 and 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, 2024 and 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 Year To Date Fund Statement by Account Report to the December 31, 2022 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Year To Date Fund Statement by Account Report to the December 31, 2023 balances in the Year To Date Fund Statement by Account Report. We found no exceptions.

3. We agreed the 2024 and 2023 bank reconciliation as of December 31, 2024 and 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.
4. We confirmed the December 31, 2024 bank account balances with the Village's financial institution and the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 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* and State Distribution Transaction Listing (DTL) for 2024 and 5 from 2023:
 - a. We compared the amount from the above named reports to the amount recorded in the General Ledger. The amounts agreed.
 - b. We inspected the General Ledger 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 General Ledger 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 General Ledger to determine whether it included 2 real estate tax receipts for 2024 and 2023. The General Ledger included the proper number of tax receipts for each year. We found no exceptions.

Income Tax Receipts

1. We obtained the End of Month RITA Distribution reports submitted by Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village, for two months for each year during the engagement period. We agreed the total gross income taxes per month to the Village's General Ledger. The amounts agreed.
2. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated November 2, 2020. The latest council approved amendment for the engagement period was dated December 12, 2022. We agreed the most recent approved rate to the rate on RITA's supporting documentation. We found no exceptions.

Refuse Fund

1. We selected 10 Refuse Fund collection cash receipts from the year ended December 31, 2024 and 10 Refuse Fund collection cash receipts from the year ended 2023 recorded in the Utility System Daily Cash Receipts Journal and determined whether the:
 - a. Receipt amount per the Utility System Daily Cash Receipts Journal agreed to the amount recorded to the credit of the customer's account in the Utility Billing Trial Balance Report. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Utility Billing Trial Balance Report for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the engagement period. We found no exceptions.

- c. Receipt was posted to the proper fund and was recorded in the year received. We found no exceptions.
2. We observed the End of Year Utility Billing Trial Balance.
 - a. This report listed \$27,697 and \$9,383 of accounts receivable as of December 31, 2024 and 2023, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$6,556 and \$737 were recorded as more than 90 days delinquent.
3. We observed the Utility System Monthly 2 Cash Receipts Journal.
 - a. This report listed a total of \$52 and \$3,573 non-cash receipts adjustments for the years ended December 31, 2024 and 2023, respectively.
 - b. We selected 5 non-cash adjustments from 2024 and 5 non-cash adjustments from 2023 and observed that the Utility Clerk approved each adjustment.

Debt

1. The prior agreed upon procedures report disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the General Ledger for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. There were no new debt issuances, nor any debt payment activity during 2024 or 2023.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Payroll Paysheet Listing and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Distribution Journal to supporting documentation (time sheets and legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine if the posting was allowable based on the employees' duties as documented in the as required by statute. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected the 2 new employees and Council Members from 2024 and 3 new employees and Council Members 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 Year To Date – Trial Balance Payroll report. We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 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 2024. 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, 2025	December 23, 2024	\$2,046.32	\$2,046.32

State income taxes	January 15, 2025	December 20, 2024	\$1,033.65	\$1,033.65
Village of Cedarville income tax	January 15, 2025	December 18, 2024	\$449.94	\$449.94
OPERS retirement	January 31, 2025	January 25, 2025	\$2,898.19	\$2,898.19
OP&F retirement	January 31, 2025	January 27, 2025	\$10,357.37	\$10,357.37

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the General Ledger for the year ended December 31, 2024 and 10 from the year ended 2023 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the canceled check agreed to the check number, date, payee name and amount recorded in the General Ledger 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 6 instances where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

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 years ended December 31, 2024 and 2023 for the General, Gas Tax Fund, and Refuse Fund as recorded in the Monthly Fund Statement – By Account # Report. Expenditures did not exceed appropriations.
2. We inspected the 5 largest interfund transfers from 2024 and the 5 largest from 2023 General Ledger reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Year to Date Fund Statement – By Account # Report for the years ended December 31, 2024 and 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 inquired with Village management and determined that the Village did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We selected the only 2 public records requests from the engagement period and inspected each request to determine the following:

- a. The Village responded to the requests. The Village had no public records policy thus we could not determine whether they responded in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1).

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
09/29/2023	09/30/2023	No Policy	1
01/11/2024	01/25/2024	No Policy	10

- b. The Village did not have any denied public records requests during the engagement period.
- c. The Village was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
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 inquired with Village management and determined that the Village did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2)
5. We inquired with Village management and determined that the Village did not have a policy manual or public records policy during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with Village management and determined that the Village did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
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 inquired with Village management and determined that each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) did not attend a certified three-hour Public Records Training for each term of office 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:
- Prepared – a file is created following the date of the meeting
 - Filed – placed with similar documents in an organized manner
 - Maintained - retained, at a minimum, for the engagement period
 - 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:
- 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 noted there were 6 executive sessions that did not list a purpose for entering into executive session and 10 executive sessions had purposes that did not correlate with one of the matters listed in Ohio Rev. Code § 121.22(G) during 2023. There were 19 executive sessions that did not list a purpose for entering into executive session in 2024.

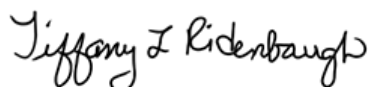
Other Compliance

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 years ended December 31, 2024 and 2023 in the Hinkle system. Financial information was filed on February 28, 2025 for the year ended December 31, 2023 which was not within the allotted timeframe. We found no exceptions for the year ending December 31, 2024.
2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer obtained 0 of the required 3 hours of training during the 09/01/2023-03/31/2024 term. The Fiscal Officer obtained 12 of the 12 required training during the subsequent 04/01/2024-03/31/2028 term.

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

August 28, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF CEDARVILLE

GREENE 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 10/2/2025

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