



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Millville
Butler County
2860 Ross Hanover Road
Millville, Ohio 45013

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 Millville, Butler County, (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 no significant compliance or accounting issues to report.

Current Year Observations

1. The Village did not have a records retention schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2).
2. The public record policy shall be distributed to the records custodian/manager and the Village should have a written acknowledgement of receipt from the records custodian/manager. In addition, the public records policy must be included in policy manuals or handbooks if any exist as required by Ohio Rev. Code 149.43(E)(2).

Current Status of Matters Reported in our Prior Engagement

1. The Village did not have a credit card policy in place during the audit period. This has been corrected.
2. The Village did not have a records retention schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2). This has not been corrected.
3. The public record policy shall be distributed to the records custodian/manager and the Village should have a written acknowledgement of receipt from the records custodian/manager. In addition, the public records policy must be included in policy manuals or handbooks if any exist as required by Ohio Rev. Code 149.43(E)(2). This has not been corrected.

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Tiffany L Ridenbaugh

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

July 14, 2025

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VILLAGE OF MILLVILLE

BUTLER 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 7/29/2025

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