



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Stoutsville
Fairfield County
11080 Main Street
Stoutsville, OH 43154

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 Stoutsville, Fairfield 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.

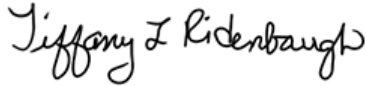
Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require that all state and elected officials, or their designees, must attend at least three-hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General and proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. It was noted that the elected officials, or their designee, did not attend a certified three-hour Public Records Training for each term of office. Not fulfilling this obligation could result in improper education of public officials regarding the offices' duties related to public records requested as well as improper withholding of information from stakeholders.
2. Sound accounting practices call for performing bank-to-book reconciliations monthly to agree a government's accounting system cash balance to the cash balance within a government's bank account(s). The December 2024 and June 2025 bank reconciliations included variances not investigated or appropriately supported with documentation. The existences of unexplained/unsupported variances on monthly bank-to-book reconciliations could lead to the Village not being reconciled, inaccurate cash balances or errors within the accounting system or the bank account going unnoticed. The Village should ensure all monthly bank-to-book reconciliations are performed timely and all reconciling items are clearly documented and supported.

3. **State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)**, provides that expenditures made by a governmental unit should serve a public purpose. Failing to remit withheld income taxes to the State of Ohio or municipal governments by the due date can result in penalties and interest charges. Late fees and penalties are not considered a proper public purpose for the use of tax dollars. We noted a variance of \$.55 on the December 2024 cash reconciliation due to a late fee for withholdings of state income taxes from the previous quarter. Late fees and penalties can subject the Village to potential Findings for Recovery. The Village should take steps to ensure all transactions are being paid fully and timely to avoid such late fees and penalties.

KEITH FABER
Ohio Auditor of State



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

August 19, 2025

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VILLAGE OF STOUTSVILLE

FAIRFIELD 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 9/2/2025

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This report is a matter of public record and is available online at
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