



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Village of Zanesfield
Logan County
P.O. Box 62
Zanesfield, Ohio 43360

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Zanesfield, Logan County, (the Village) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2023 and 2022.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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. We noted the Village filed its complete 2023 and 2022 financial reports on February 24, 2024 and April 23, 2024, respectively. The complete 2022 financial report was filed after the March 1, 2023 due date. The Village originally filed the 2022 financial report timely on February 21, 2023; however, the filing was incomplete. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Village. The Village should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Village is unable to meet the deadline, the Village should file an extension request through the Auditor of State. Our prior audit also reported this noncompliance.

Current Year Observations (Continued)

2. We noted the Village reimbursed General Fund expenditures with American Rescue Plan Act (ARPA) funds by posting a revenue to the General Fund and an expenditure to the ARPA Fund. As a result, the Village overstated General Fund receipts and expenditures by \$19,679. The Village should have reported a reduction of expenditures for the reimbursement to the General Fund to properly report receipts and expenditures. The Village should review and implement requirements noted in Auditor of State Bulletin 2021-004 to properly record ARP funding.

Current Status of Matters Reported in our Prior Engagement

3. Our prior audit for the years ended December 31, 2021 and 2020 included a matter in which the Village Fiscal Officer did not obtain the required Fiscal Integrity Act ethics training. The Fiscal Officer has completed the required Fiscal Integrity Act training for the 2020 - 2024 term.



Keith Faber
Auditor of State
Columbus, Ohio

August 27, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF ZANESFIELD

LOGAN 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 9/10/2024

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