



Dave Yost • Auditor of State





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Village of Blakeslee  
Williams County  
227 Washington Street, PO Box 194  
Blakeslee, Ohio 43505-0194

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 Blakeslee, Williams County, Ohio (the Village) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

## Current Year Observations

1. The Village did not post estimated resources or appropriations to the UAN system for 2012. These amounts are needed to be entered into the UAN system so accurate information can be generated to enable management to monitor the Village's budget. The fiscal officer should post and periodically compare amounts recorded in the Revenue Status to amounts recorded on the Amended Official Certificate of Estimated Resources and compare amounts to the Appropriation Status to amounts recorded on the Permanent Appropriation Resolution to assure they agree.
2. Two-hundred dollars in delinquent refuse fees received from the County Auditor in 2012 were posted to the Street Construction Maintenance and Repair Fund. These monies were collected to pay for trash removal within the Village. The Village had previously established the Refuse Fund to account for these monies. Ohio Revised Code §5705.10(I) requires monies paid into a fund to used only for the purpose of such fund. We recommend these monies be posted to the Refuse Fund.
3. An employee reimbursed the Village in 2012 for an overpayment of compensation in the amount of \$388.86. This amount was posted to the State Highway Improvement Fund. This payment was originally made from the General Fund. Ohio Revised Code §5705.10(D) requires monies for which the law does not prescribe to be used for a particular purpose, shall be paid into the general fund. This reimbursement is not required to be used for a particular purpose, therefore it should have been paid into the General Fund. We recommend this reimbursement be adjusted to the General Fund.

### **Current Status of Matters We Reported in our Prior Engagement**

1. Our prior audit included a finding against Ohio Revised Code §5735.28 which requires gas excise tax and motor vehicle license tax monies be used only to construct, reconstruct, repave, widen, maintain, repair, clear and clean public highways, road and streets, bridges and viaducts. Ohio Revised Code §5735.28 further requires seven and one-half per cent of these amounts to be used on state highways located within the municipality. Ohio Revised Code §5705.09(F) requires special funds for these monies. In 2012 distributions of gas excise tax and motor vehicle license tax monies received from the State in the amount of \$1,347.54 and from the County in the amount of \$546.32 were posted to the General Fund. \$141.95 should be posted to the State Highway Improvement Fund and the remaining \$1,751.91 to the Street Construction, Maintenance and Repair Fund. In addition, \$308.22 received from the State and \$26.63 received from the County was incorrectly posted to the Street Construction, Maintenance and Repair Fund instead of State Highway Improvement Fund. In order to ensure these monies are used for the proper purpose, the receipts should be posted to the proper funds. The accounting records have been adjusted to reflect these changes.
2. In 2012, \$4,424.47 in undivided local government revenues were posted to the Street Construction Maintenance and Repair Fund. As was described in our prior audit, Ohio Revised Code, §5747.51(J), requires undivided local government fund to be paid into the general fund and used for the current operating expenses. Since these monies are to be spent for current levy operating expenses, these monies should be posted to the general fund. The accounting records have been adjusted to reflect these changes.



**Dave Yost**  
Auditor of State

April 7, 2014



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**VILLAGE OF BLAKESLEE**

**WILLIAMS 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  
APRIL 22, 2014**