



Dave Yost • Auditor of State



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Village of Milledgeville
Fayette County
P.O. Box 40
Milledgeville, Ohio 43142

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 Milledgeville, Fayette County, (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 no significant compliance or accounting issues to report.

Current Year Observations

1. The Village did not withhold or remit a total of \$59.12 in state taxes from council, mayoral or fiscal officer's salaries in the amounts of \$33.18 and \$25.94, for 2015 and 2014 respectively. Ohio Rev. Code §5747.06 states, in part "every employer shall deduct and withhold the tax on the date that the employer directly, indirectly, or constructively pays the compensation to, or credits the compensation to the benefit of, the employee."

We recommend that the Village withhold and remit Ohio State taxes from wages of employees and elected officials.

2. The Village received a bid for a paving project from Cox Paving. Cox was also paving additional roads that intersect with the Village, for Fayette County. At the completion of the project, the Village portion was for more than the original quote. Fayette County paid for \$5,000 of the Village's cost that exceeded the original quote. Commissioners verbally agreed to accept repayments from the Village as they received additional monies. The Village did not record the receipt of the County loan proceeds revenue in the amount of \$5,000 or the expenditure of capital outlay project expenditures for the same amount in their receipt or expenditure ledgers.

Current Status of Matters we Reported in our Prior Engagement

1. In addition to the matter reported in item two above, our prior audit for the years ended December 31, 2013 and 2012, also included item one above is repeated from the prior audit and no corrective action has been taken upon review of the financial statement.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

April 6, 2016



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VILLAGE OF MILLEDGEVILLE

FAYETTE 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 26, 2016