



Dave Yost • Auditor of State



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Village of Stafford
Monroe County
42232 SR 145
P.O. Box 306
Stafford, Ohio 43786

To the Village Council:

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 Stafford, Monroe County, Ohio (the Village), for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

Current Year Observations

1. Ohio Rev. Code § 117.38 states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty 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. The Village filed its 2016 annual financial report on April 14, 2017. No extension was obtained for 2016. The Village should submit the Annual Financial Report each year in accordance with the aforementioned requirements.
2. Ohio Rev. Code § 145.01(R)(1) "earnable salary" means all salary, wages, and other earnings paid to a contributor by reason of employment in a position covered by the retirement system. The salary, wages, and other earnings shall be determined prior to determination of the amount required to be contributed to the employees' savings fund under § 145.47 of the Revised Code and without regard to whether any of the salary, wages, or other earnings are treated as deferred income for federal income tax purposes.

During 2016, the newly appointed Clerk/Treasurer did not contribute to the Ohio Public Employees Retirement System (OPERS).

The Village should withhold and remit OPERS contributions to OPERS each pay period for those salaries and wages that meet the definition of "earnable salary."

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

Dave Yost
Auditor of State
Columbus, Ohio

May 19, 2017



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VILLAGE OF STAFFORD

MONROE 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
MAY 30, 2017