



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Butlerville
Warren County
Butlerville, Ohio 45162

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 Butlerville, Warren County, (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 \$251 reported as an other reconciling factor on the December 2018 cash reconciliation. The Village did not provide support for this reconciliation item. We recommend the Village maintain support for all reconciling items on their cash reconciliation.

This issue was also reported in the 2014-2013 and 2015-2016, audit report.

2. We noted the Village overstated outstanding checks in the amount of \$350 on the December 2018 cash reconciliation. This was the result of recording three expenditures twice on the Village's accounting system. We recommend the Village review the recording of transactions to their accounting system and their reconciliation and correct these duplicated posting errors.

3. We noted the Village did not submit any withholdings or supporting documentation for Medicare, taxes, and/or pension for 2018 and 2017. We recommend that the Village consult with their legal counsel concerning payroll withholdings and withhold and remit payroll taxes as needed.

This issue was also reported in the 2012-2011, 2014-2013, and 2015-2016, audit report.

4. We noted the Village filed both their 2018 and 2017 financial statements on November 3, 2019 which is past the March 2, 2019. Ohio Rev. Code § 117.38 states entities are required to file financial statements with the Auditor of State within 60 days after the close of the fiscal year.

Failure to timely file financial statement could result in penalties for the Village.

5. We noted the Village did have a credit card policy in place and did not adopt a credit card policy to meet the requirement as established by House Bill 312. We recommend the Village review House Bill 312 requirements and adopt a credit card policy that meets these requirements.

Failure to adopt a credit card policy could result in improperly expenditures of the Villages monies.

6. We noted for two out of the three credit card expenditures tested, the Village did not maintain a receipt to support the expenditure listed on the credit card statement.

We recommend the Village to maintain all receipts for credit card expenditures.



Keith Faber
Auditor of State

Columbus, Ohio

November 4, 2019

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VILLAGE OF BUTLERVILLE

WARREN 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
NOVEMBER 21, 2019**