



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Cecil
Paulding County
301 West Third Street
P.O. Box 164
Cecil, Ohio 45821-0164

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 Cecil, Paulding County, Ohio (the Village) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2017 and 2016 included a comment related to Government Accounting Standards Board (GASB) Statement No. 54 which establishes criteria for reporting governmental fund balances based on constraints placed upon the use of resources reported in the governmental funds. We noted the 2019 and 2018 annual reports included similar errors. The Capital Projects OPWC/LTIP/CDBG Fund balance in the amount of \$3,292 in both 2019 and 2018 was improperly classified as restricted instead of assigned fund balance. Also, the General Fund balance for subsequent year appropriations in excess of estimated receipts was incorrectly classified as unassigned instead of assigned fund balance in 2019 and 2018 in the amounts of \$11,900 and \$20,602, respectively. The Clerk/Treasurer should review Audit Bulletin 2011-004 for guidance on GASB Statement No. 54.

2. Our prior audit for the years ended December 31, 2017 and 2016 included a comment related to delinquent sewer accounts. We noted similar errors in 2019. As of December 23, 2019, there were \$40,084 in delinquent sewer utility accounts. This situation causes the Village to suffer a loss of revenue. To improve control and accountability over the Village's sewer utility billing collections, the Village should adopt stringent guidelines of collection procedures for utility accounts, which should list actions to be followed in collecting unpaid accounts and the timeframes they should occur. Village officials should regularly review listings of outstanding unpaid customer accounts and determine collection actions to be taken on outstanding accounts, including certifying delinquent accounts to the County Auditor each year.



Keith Faber
Auditor of State

Columbus, Ohio

September 15, 2020

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VILLAGE OF CECIL

PAULDING 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 9/29/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov