



OHIO AUDITOR OF STATE  
**KEITH FABER**





VILLAGE OF NEVILLE  
CLERMONT COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report .....	1
Prepared by Management:	
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2019.....	5
Notes to the Financial Statements For the Year Ended December 31, 2019.....	7
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types For the Year Ended December 31, 2018.....	13
Notes to the Financial Statements For the Year Ended December 31, 2018.....	15
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	21
Schedule of Findings .....	23

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Village of Neville  
Clermont County  
P.O. Box 126  
Neville, Ohio 45156

To the Village Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Village of Neville, Clermont County, Ohio (the Village) as of and for the years ended December 31, 2019 and 2018.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03, which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2019 and 2018, and the changes in financial position thereof for the years then ended.

***Basis for Additional Opinion Qualification***

Proposed audit adjustments were not made by the Village to the accompanying financial statements and the Village's accounting system for both 2019 and 2018. Those adjustments not made in 2019 materially affect the Fund Cash Balances for the General Fund Type and Special Revenue Fund Types. If made, the General Fund Cash Balance at December 31, 2019 would decrease by \$4,085 and the Special Revenue Fund Cash Balance would increase by \$4,085 in the accompanying financial statements.

***Additional Opinion Qualification***

In our opinion, except for the possible effects of the matter described in the *Basis for Additional Opinion Qualification* paragraph, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Village of Neville, Clermont County for the years ended December 31, 2019 and 2018 in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 10 to the 2019 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2022, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio  
June 6, 2022

**This page intentionally left blank.**



**Village of Neville, Ohio**  
*Clermont County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2019*

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$2,777	\$185	\$0	\$2,962
Intergovernmental	17,909	1,878	0	19,787
Charges for Services	50	0	1	51
Earnings on Investments	152	6	0	158
<i>Total Cash Receipts</i>	<u>20,888</u>	<u>2,069</u>	<u>1</u>	<u>22,958</u>
<b>Cash Disbursements</b>				
Current:				
Leisure Time Activities	0	253	0	253
Transportation	0	2,291	0	2,291
General Government	19,504	1,322	0	20,826
<i>Total Cash Disbursements</i>	<u>19,504</u>	<u>3,866</u>	<u>0</u>	<u>23,370</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,384</u>	<u>(1,797)</u>	<u>1</u>	<u>(412)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Capital Assets	0	0	4,500	4,500
Other Financing Uses	0	0	(1,534)	(1,534)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>2,966</u>	<u>2,966</u>
<i>Net Change in Fund Cash Balances</i>	1,384	(1,797)	2,967	2,554
<i>Fund Cash Balances, January 1</i>	<u>13,578</u>	<u>41,512</u>	<u>26,329</u>	<u>81,419</u>
<b>Fund Cash Balances, December 31</b>				
Nonspendable	0	0	0	0
Restricted	0	39,715	29,296	69,011
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	14,962	0	0	14,962
<i>Fund Cash Balances, December 31</i>	<u>\$14,962</u>	<u>\$39,715</u>	<u>\$29,296</u>	<u>\$83,973</u>

*See accompanying notes to the basic financial statements*

**This page intentionally left blank.**

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

---

**Note 1 – Reporting Entity**

The Village of Neville (the Village), Clermont County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides street lighting and park operations.

***Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations***

The Village participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

***Fund Accounting***

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Fund:

***Street Construction Maintenance and Repair*** The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Other Capital Projects*** The other capital projects fund accounts for and reports insurance proceeds received from the fire of Village property.

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

---

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2019 budgetary activity appears in Note 4.

***Capital Assets***

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

---

**Committed** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the general, special revenue and capital project funds by \$19,504, \$3,866 and \$1,534, respectively for the year ended December 31, 2019.

Also, contrary to Ohio law the Village did not certify to the County Auditor the total amount from all sources available for expenditures from each fund or obtain a certificate of estimated resources from the County Budget Commission in 2019.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$20,888	\$20,888
Special Revenue	0	2,069	2,069
Capital Projects	0	4,501	4,501
Total	\$0	\$27,458	\$27,458

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$19,504	(\$19,504)
Special Revenue	0	3,866	(3,866)
Capital Projects	0	1,534	(1,534)
Total	\$0	\$24,904	(\$24,904)

**Note 5 – Deposits and Investments**

The Village maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2019
Demand deposits	\$83,973

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

**Note 6 – Taxes**

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

**Note 7 – Risk Management**

***Risk Pool Membership***

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Village’s policy. The Pool covers the following risks:

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

---

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2019</u>
Cash and investments	\$ 38,432,610
Actuarial liabilities	\$14,705,917

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Two village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village paid all contributions required through December 31, 2019 on March 5, 2020.

***Social Security***

The Village council members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village paid all contributions required through December 31, 2019 on April 21, 2020.

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2019*

---

**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2019.

**Note 10 – Subsequent Events**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



**Village of Neville, Ohio**  
*Clermont County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2018*

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$2,745	\$640	\$0	\$3,385
Intergovernmental	15,335	3,190	0	18,525
Earnings on Investments	112	32	0	144
<i>Total Cash Receipts</i>	<u>18,192</u>	<u>3,862</u>	<u>0</u>	<u>22,054</u>
<b>Cash Disbursements</b>				
Current:				
General Government	22,914	0	0	22,914
<i>Total Cash Disbursements</i>	22,914	0	0	22,914
<i>Net Change in Fund Cash Balances</i>	(4,722)	3,862	0	(860)
<i>Fund Cash Balances, January 1</i>	<u>18,300</u>	<u>37,650</u>	<u>26,329</u>	<u>82,279</u>
<b>Fund Cash Balances, December 31</b>				
Nonspendable	0	0	0	0
Restricted	0	41,512	26,329	67,841
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	<u>13,578</u>	<u>0</u>	<u>0</u>	<u>13,578</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$13,578</u></u>	<u><u>\$41,512</u></u>	<u><u>\$26,329</u></u>	<u><u>\$81,419</u></u>

*See accompanying notes to the basic financial statements*

**This page intentionally left blank.**

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

---

**Note 1 – Reporting Entity**

The Village of Neville (the Village), Clermont County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides street lighting and park operations.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

***Fund Accounting***

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Fund:

***Street Construction Maintenance and Repair*** The street construction maintenance and repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Other Capital Projects*** The other capital projects fund accounts for and reports insurance proceeds received from the fire of Village property.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

---

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2018 budgetary activity appears in Note 4.

***Capital Assets***

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned*

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Note 3 – Compliance**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the general fund by \$22,914 for the year ended December 31, 2018.

Also, contrary to Ohio law, the Village did not certify to the County Auditor the total amount from all sources available for expenditures from each fund or obtain a certificate of estimated resources from the County Budget Commission in 2018.

**Note 4 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$0	\$18,192	\$18,192
Special Revenue	0	3,862	3,862
Capital Projects	0	0	0
Total	\$0	\$22,054	\$22,054

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$0	\$22,914	(\$22,914)
Special Revenue	0	0	0
Capital Projects	0	0	0
Total	\$0	\$22,914	(\$22,914)

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

---

**Note 5 – Deposits and Investments**

The Village maintains a deposits and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	<u>2018</u>
Demand deposits	\$81,419

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village.

**Note 6 – Taxes**

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

**Note 7 – Risk Management**

***Commercial Insurance***

The Village obtained commercial insurance for the following risks effective August 15, 2018:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

**Village of Neville, Ohio**  
*Clermont County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

---

**Note 8 – Defined Benefit Pension Plans**

***Social Security***

The Village council members, fiscal officer, and mayor contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries. The Village paid all contributions required through December 31, 2018 on April 21, 2020.

**This page intentionally left blank.**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Village of Neville  
Clermont County  
P.O. Box 126  
Neville, Ohio 45156

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of the Village of Neville, Clermont County, (the Village) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated June 6, 2022 wherein we noted the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Village. We also qualified our opinion on the 2019 financial statements because audit adjustments were not posted by the Village.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Village's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2019-002, 2019-003, and 2019-006 to be material weaknesses.

**Compliance and Other Matters**

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statement. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2019-001, 2019-004, 2019-005, 2019-007, and 2019-008.

**Village's Response to Findings**

The Village's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not subject the Village's responses to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio  
June 6, 2022

VILLAGE OF NEVILLE  
CLERMONT COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2019 AND 2018

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2019-001

**Noncompliance**

**Ohio Rev. Code § 121.22(C)** imposes a duty on the Village to maintain a full and accurate record of their proceedings. Minutes of meetings must be promptly recorded and open for public inspection. Also, the Village's minutes should be signed by at least two Village officials certifying the minutes are approved as prepared.

We noted the following conditions related to the Village's minutes:

- The Village's minute documentation lacked sufficient detail of actions taken by Council including approval of annual appropriations, annual budgets, and approval of employee salaries.
- For five months in 2018 and four months in 2019 there was no indication Council received or reviewed financial reports or bank reconciliations; and financial reports provided to Council prior to April 2019 did not contain adequate detail or supporting documents.
- Minute records were not signed by Village officials for any meetings in 2018 and 2019.
- Minutes from previous meetings were not approved at subsequent meetings on four occasions in 2019.
- Adjournment of one meeting in 2019 was not documented in the minutes.

Council meeting minutes are the official record of the meetings held and actions taken by Council. The minutes should include all actions taken by Council during the meeting and reflect an accurate record of all actions affecting the financial condition of the Village including expenditures, revenues, and changes in officials or personnel. Failure to prepare complete and accurate minutes could lead to errors and/or irregularities going undetected. Failure to review and approve detailed monthly financial reports inhibits Council's ability to properly monitor the Village's funds and could result in deficit spending.

We recommend the Village prepare all minutes promptly after each meeting, approve them during the subsequent meeting, have Village officials sign the minutes, and maintain a complete minutes book. In addition, Council should be receiving a monthly financial report presenting month and year-to-date budgeted and actual revenues and expenditures, and fund balances for all Village funds. This financial report should be approved in the minutes and a copy maintained with the minutes records.

**Officials' Response:**

The previous clerk resigned effective April 1<sup>st</sup> 2019 and was replaced by a fiscal officer with more training, education and experience. Monthly meeting minutes are reviewed and approved monthly by village council and reviewed by the village solicitor. The village hired a solicitor in August 2019 with experience to advise mayor, council and fiscal officer on proper procedures. The solicitor had previously represented the village, was elected prosecuting attorney twice and served on the county budget commission and records commission. The village has adopted The Ohio Basic Code and has updated it.

### **FINDING NUMBER 2019-002**

#### **Material Weakness**

Maintaining organized documentation and support for financial transactions is essential in assuring the Village financial statements are not materially misstated and that all expenditures are made for a proper public purpose.

Due to deficiencies in internal control, the Village did not maintain underlying documentation and support for the following:

- Eight of nine (89%) non payroll expenditures tested in 2018.
- Three of seven (43%) non payroll expenditures tested in 2019.
- Back images of canceled checks from the bank.

We were able to perform alternative audit procedures to gain the necessary audit assurances.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and result in expenditures that are not for a proper public purpose.

The Village should maintain all invoices, purchase orders, and canceled checks for all financial transactions and records should be maintained in an orderly manner to support all transactions.

#### **Officials' Response:**

The change in fiscal officer has remedied this problem. The new Fiscal Officer has filed previously unfiled reports and made payments where required. Village officials are more active in review of village records including monthly bank reconciliation statements, bank statements, fund status etc.

### **FINDING NUMBER 2019-003**

#### **Material Weakness/Finding for Adjustment**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

We identified the following conditions related to the above criteria:

- Receipt for the sale of a building in the amount of \$4,500 was classified as Charges for Services instead of Sale of Assets in the Capital Projects fund for 2019.
- Property tax receipts in 2018 in the amount of \$2,745 and in 2019 in the amount of \$2,717 were posted at the net amount and classified as Intergovernmental receipts in the General fund.
- Homestead & Rollback receipts in 2019 in the amount of \$416 were incorrectly classified as Taxes instead of Intergovernmental in the General fund.
- The Budgetary Activity footnotes for 2018 and 2019 did not disclose the correct budgeted and actual receipts and expenditures.

**FINDING NUMBER 2019-003**  
**(Continued)**

- The Deposit footnote disclosure was omitted for 2018 and 2019.

The financial statements and footnotes have been adjusted for these errors, where applicable.

We also identified the following conditions related to the above criteria:

- Homestead & Rollback receipts in 2018 in the amount of \$393 were incorrectly posted to the Street fund (\$362) and State Highway fund (\$31) instead of the General fund.
- Permissive Motor Vehicle License Tax receipts in 2018 from the State of Ohio and Clermont County were incorrectly posted to the General fund (\$580), Street fund (\$225), and State Highway fund (\$17) instead of a separate Permissive Motor Vehicle License Tax fund.
- Permissive Motor Vehicle License Tax receipts in 2019 from the State of Ohio and Clermont County were incorrectly posted to the General fund (\$489), Street fund (\$181) and State Highway fund (\$4) instead of a separate Permissive Motor Vehicle License Tax fund.
- Motor Vehicle License registration receipts in 2018 in the amount of \$539 were incorrectly posted to the General fund instead of the Street fund (\$499) and State Highway fund (\$40).
- Motor Vehicle License registration receipts in 2019 in the amount of \$507 were incorrectly posted to the General fund instead of the Street fund (\$469) and State Highway fund (\$38).
- Gasoline Tax receipts in 2019 in the amount of \$2,363 were incorrectly posted to the General fund instead of the Street fund (\$2,186) and State Highway fund (\$177). Additionally, Gasoline Tax receipts in the amount of \$102 were incorrectly posted to the Street fund instead of the State Highway fund.

These adjustments were not posted to the Village accounting records. Therefore, in accordance with the foregoing facts, we hereby issue a finding for adjustment in the amount of \$4,085 against the General fund, and in favor of the Street fund for \$2,284, the State Highway fund for \$305, and the Permissive Motor Vehicle fund for \$1,496.

The Village did not have procedures in place for effective monitoring of the Village's financial activity, and the accuracy of accounting and financial reporting. The Village Fiscal Officer has sole responsibility over accounting and reporting. Due to the small size of the Village, it is important that Council take an active role in monitoring the posting of such activity. Failure to accurately post financial activity and monitor financial activity increases the risk that errors, theft and fraud could occur and not be detected in a timely manner.

We recommend due care be exercised when posting entries to the financial records and financial statement preparation to prevent errors and to assist in properly reflecting the Village's financial activity. In addition, we recommend that Village Council adopt procedures for ongoing reviews of the activity recorded in the underlying accounting records and reported on the financial statements so that errors can be detected and corrected in a timely manner.

**Officials' Response:**

The new fiscal officer has received training from Local Government Services on fund accounting, the village uses the Uniform Accounting Network system. The village council reviews and signs monthly bank reconciliation statements.

**FINDING NUMBER 2019-004**

**Noncompliance**

**Ohio Rev. Code § 5705.36(A)(1)** provides, in part, on or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority.

The budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources.

The Fiscal Officer did not certify to the County Auditor the total amount from all sources available for expenditures from each fund or obtain a certificate of estimated resources from the Budget Commission in 2019 or 2018. This was not detected by the Village due to deficiencies in the budgetary compliance and monitoring control policies and procedures. Failure to obtain the required amended certificate of estimated resources can lead to improper budgeting and limits the effectiveness of management monitoring.

The Fiscal Officer should, on or about the first day of each fiscal year, certify to the county auditor the total amount from all sources available for expenditures from each fund and obtain the approved amended certificate of estimated resources.

**Officials' Response:**

See officials' response at findings 2019-001 and 2019-002.

**FINDING NUMBER 2019-005**

**Noncompliance**

**Ohio Rev. Code § 5705.38(A)**, requires that on or about the first day of each fiscal year, an appropriation measure is to be passed. If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1.

**Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village did not pass permanent nor temporary appropriation measures for 2019 and 2018. Because there was no appropriation measure in effect, the following funds had expenditures and outstanding encumbrances that exceeded appropriations:

<b>2018</b>			
<b>Fund</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Variance</b>
1000-General	\$0	\$22,914	(\$22,914)

**FINDING NUMBER 2019-005  
 (Continued)**

<b>2019</b>			
<b>Fund</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Variance</b>
1000-General	\$0	\$19,504	(\$19,504)
2011-Street Construction, Maintenance and Repair	\$0	\$2,524	(\$2,524)
2021-State Highway	\$0	\$1,089	(\$1,089)
2041-Parks & Recreation	\$0	\$253	(\$253)
4901-Other Capital Projects	\$0	\$1,534	(\$1,534)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

We recommend the Village approve and file appropriate budgetary documentation with the County Auditor and Budget Commission as required by Ohio Law. The Village Council should also closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

**Officials' Response:**

See officials' response at findings 2019-001 and 2019-002.

**FINDING NUMBER 2019-006**

**Material Weakness**

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories.

"Internal control" means a process effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (1) Reliability of financial reporting;
- (2) Effectiveness and efficiency of operation
- (3) Compliance with applicable laws and regulations; and
- (4) Safeguarding of assets against unauthorized acquisition, use or disposition.

Internal control consists of the following five interrelated components:

- (1) Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- (2) Risk assessment, which is the entity's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed.

**FINDING NUMBER 2019-006**  
**(Continued)**

- (3) Control activities, which are policies and procedures that help ensure management directives are carried out.
- (4) Information and communication, which are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.
- (5) Monitoring, which is a process that assesses the quality of internal control performance over time.

When designing the public office's system of internal control and the specific control activities, management should consider the following:

- (1) Ensure that all transactions are properly authorized in accordance with management's policies.
- (2) Ensure that accounting records are properly designed.
- (3) Ensure adequate security of assets and records.
- (4) Plan for adequate segregation of duties or compensating controls.
- (5) Verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.
- (6) Perform analytical procedures to determine the reasonableness of financial data.
- (7) Ensure the collection and compilation of the data needed for the timely preparation of financial statements.
- (8) Monitor activities performed by service organizations.

The small size of the Village does not allow for an adequate segregation of duties. The Fiscal Officer performs all the financial record keeping including the receipting, posting, and reconciling to the depository. It is, therefore, important that Council monitor financial activity and assets of the Village and ensure reporting is accurate.

The following conditions were noted:

- Expenditures that were not for a proper public purpose occurred without the detection of management.
- Transactions were not recorded timely in the accounting system during the audit period. The majority of transactions for 2018 were not posted to the accounting system until February 2019. One receipt for the sale of a building on October 16, 2017 was not recorded in the accounting system until March 28, 2019.
- The Village does not have controls in place to assure proper reporting or safeguarding of Village assets.

Failure to accurately prepare the accounting records:

- (1) reduces the accountability over Village funds,
- (2) reduces Council's ability to monitor financial activity and make informed financial decisions,



**FINDING NUMBER 2019-006  
(Continued)**

- (3) increases the likelihood that moneys will be misappropriated and not detected, and
- (4) increases the likelihood that the financial statements will be misstated.

To help strengthen the Village's internal control structure and reduce the likelihood of undetected errors, we recommend the Village's officials and management periodically review the accounting records and financial statements to determine accuracy and to ensure themselves that proper procedures are followed by the Fiscal Officer.

**Officials' Response:**

See officials' response at findings 2019-001, 2019-002 and 2019-003.

**FINDING NUMBER 2019-007**

**Noncompliance and Finding for Recovery**

**Ohio Rev. Code § 731.13** states, in part, the legislative authority of a Village "shall fix the compensation of all officers, clerks, and employees of the Village except as otherwise provided by law. The legislative authority shall, in the case of elective officers, fix their compensation for the ensuing term of office at a meeting held not later than five days prior to the last day fixed by law for filing as a candidate for such office." The compensation so fixed shall not be increased or diminished during the term for which any officer is elected or appointed. This section does not prohibit the payment of any increased costs of continuing to provide the identical benefits provided to an officer at the commencement of his term of office.

Due to the lack of procedures in place to properly calculate wages and not having monitoring procedures in place for expenditures made, the Village incorrectly paid the prior Fiscal Officer in 2019. The prior Fiscal Officer's annual salary was \$3,000. For 2019, the prior Fiscal Officer worked for three months (January through March) before resigning effective 4/1/19. Therefore, her prorated salary for 2019 should have been \$750. The prior Fiscal Officer paid herself \$1,500 two days before her resignation, and therefore was overpaid by \$750.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Lois Badgley, Former Fiscal Officer in the amount of \$750 in favor of the Village of Neville's General Fund.

**Officials' Response:**

The village will ensure that the \$750 overpayment is collected from the previous fiscal officer.

**FINDING NUMBER 2019-008**

**Noncompliance and Finding for Recovery Partially Repaid Under Audit – Debit Card Transactions**

**State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)**, provides that expenditures made by a governmental unit are to serve a public purpose. Typically, the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 *Expenditure of Public Funds/Proper Public Purpose* states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

**FINDING NUMBER 2019-008**  
**(Continued)**

The Village had a debit card assigned to the former Village Clerk, Lois Badgley. During the period of February 5, 2018 through February 25, 2019, we identified 140 debit card transactions totaling \$15,256 that had no supporting documentation and were not for a proper public purpose.

We requested and obtained supporting documentation from Walmart and Kroger for 130 of the unsupported transactions and determined the purchases were made by the Village's former clerk, Lois Badgley for personal items and were not for a proper public purpose of the Village. These purchases included the following:

- 80 transactions totaling \$9,469 from Walmart including:
  - 78 cash withdrawals totaling \$7,080,
  - \$545 in shopping/gift cards, \$135 in prepaid phone cards and
  - \$1,709 for miscellaneous items which included but were not limited to food, beverages, medicine, personal hygiene products, pet food, and clothing.
- 50 transactions totaling \$5,541 from Kroger's including
  - 48 cash withdrawals totaling \$4,220,
  - \$50 in shopping/gift cards and
  - \$1,271 for miscellaneous items which included but were not limited to food, beverages, medicine, personal hygiene products, pet supplies, books, and magazines.

Additionally, we identified 10 transactions from gas stations, an outlet store, a grocery store, and restaurants totaling \$246 made on a Village debit card with no supporting documentation that were not for a proper public purpose.

On January 9, 2020, Ms. Badgley pled guilty to one count of Theft in Office contrary to and in violation of Ohio Rev. Code § 2921.41(A)(1), a felony of the third degree, and one count of Tampering with Records contrary to and in violation of Ohio Rev. Code § 2913.42(A)(1), a felony of the third degree, in the Clermont County Court of Common Pleas (Case No. 2019 CR 00819). On February 20, 2020, Ms. Badgley was sentenced to community control and ordered to make restitution totaling \$16,404, including audit costs.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code § 117.28**, a Finding for Recovery for public property converted or misappropriated is hereby issued against Ms. Badgley in the amount of \$16,404, and in favor of the Village of Neville's General Fund.

As of the date of this report, the Village has received 14 restitution payments totaling \$7,740 from Clermont County resulting in an unpaid balance of \$8,664.

**Officials' Response:**

The Village no longer maintains a debit card or credit card, all purchases are made by check or through ach. Restitution payments are collected by the Clermont County Adult Probation Office and are direct deposited by the Clermont County Auditor's Office through the MUNIS system. The village will continue to review the deposits to ensure that the previous clerk continues making timely payments.

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF NEVILLE**

**CLERMONT 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 6/28/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)