



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Congress
Wayne County
West Salem, Ohio 44287

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 Congress, Wayne County, (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. **26 U.S. Code Section 3402(a)(1)** states in general, except as otherwise provided in this section, every employer making payment of wages shall deduct and withhold upon such wages a tax determined in accordance with tables or computational procedures prescribed by the Secretary of the Treasury. . Furthermore, an employing government is required to remit taxes which it withheld pursuant to **Ohio Rev. Code § 5705.06** (including the state payroll tax) to the appropriate authority. The Village paid its fourth quarter Federal withholding taxes for 2021 in the amount of \$581.90 on June 14, 2022, which was deemed delinquent as it was due by January 31, 2022 or 134 days late. The Village paid its fourth quarter State and School District withholding taxes for 2021 in the amounts of \$27.23 and \$29.02, respectively on June 15, 2022. These amounts were due by January 15, 2022 and January 18, 2022, respectively. The State and School District withholding taxes for the fourth quarter of 2021 were both deemed delinquent as they were 151 and 148 days late, respectively. The Village should pay federal, state and school district withholdings timely in order to prevent any late fees and penalties.
2. The Village Council did not approve appropriations by fund as required by **Ohio Admin. Code § 117-2-02(C)(1)** and **Ohio Rev. Code § 5705.38(C)**. Appropriations were approved by expense type for all Village expenses (i.e. Council Salaries, Snow Removal, etc.). However, the appropriations were not broken out by Fund. A similar comment was issued in the prior audit period.

The Village Council should approve appropriations by Fund, and then within each fund, by department and personal services as required by **Ohio Admin. Code § 117-2-02(C)(1)** and **Ohio Rev. Code § 5705.38(C)**.

Current Year Observations (Continued)

3. We noted that the Fiscal Officer did not attend any trainings as required by **Ohio Rev. Code § 733.81**. A similar comment was issued in the prior audit period.

The Fiscal Officer should attend trainings to help further her continuing education as required by **Ohio Rev. Code § 733.81**.



Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2023

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VILLAGE OF CONGRESS

WAYNE 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 5/30/2023

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This report is a matter of public record and is available online at
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