



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Syracuse  
Meigs County  
P.O. Box 266  
Syracuse, Ohio 45779

We have performed the procedures enumerated below on the Village of Syracuse, Meigs County, Ohio (the Village), receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each opinion unit recorded in the Cash Summary by Fund Report to the December 31, 2019 balances in the prior year audited statements. We found the Fiduciary Fund Type- Agency balance in the prior year audited statements exceeded the amount in the Cash Summary by Fund Report by \$108 due to an audit adjustment posted in the accounting system August 26, 2020. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Cash Summary by Fund Report to the December 31, 2020 balances in the Cash Summary by Fund Report. We found no exceptions.

### **Cash and Investments (Continued)**

3. We agreed the 2021 and 2020 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2021 bank account balances with the Village's financial institution or by the Ohio Pooled Collateral System. We found no exceptions. We also compared the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation. We found the confirmed amounts exceeded the amounts appearing in the December 31, 2021 bank reconciliation by \$2,067. Of this amount, \$1,962 related to 2019, 2020, and 2021 unrecorded bank interest. The remaining \$105 related to unrecorded receipts and expenditures in the Law Enforcement Trust Fund, Mayor's Court Fund and General Fund. We brought this to management's attention. As of the date of this report, management has not yet made the required adjustment. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Law Enforcement Trust Fund in the amount of \$701 and in favor of the General Fund in the amount of \$1,094, Water Operating Fund in the amount of \$1,198, and Mayor's Court Agency Fund in the amount of \$476.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
  - a. We traced each debit to the subsequent January or February bank statement. We found check 26336 dated August 30, 2019 for \$44.27 had not cleared as of February 28, 2022.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We selected both reconciling credits (such as deposits in transit) from the December 31, 2021 bank reconciliation:
  - a. The credits did not agree to a subsequent January or February bank statement. The entries related to adjustments which were double posted and should be eliminated. We brought this to management's attention. As of the date of this report, management has not yet made the required adjustment. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Water Operating Fund in the amount of \$712 and the Water Capital Improvement Fund in the amount of \$481.
7. We inspected the Fund Balance Adjustment Listing Report to determine whether the Finding For Adjustment identified in the prior audit report, payable to the Mayor's Court Fund, was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions.
8. We inspected investments held at December 31, 2021 and December 31, 2020 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the Meigs County Expense Audit Trail Report for 2021 and a total of five from 2020:
  - a. We compared the amount from the above-named reports to the amount recorded in the Receipt Detail Report. The amounts agreed.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (Continued)**

- b. We inspected the Receipt Detail Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05-.06 and 5705.10. We found \$199 was posted to the Fire Department Fund that should have been posted to the Fire Truck Upgrade Fund. We brought this to management's attention. As of the date of this report, management has not yet made the required adjustment. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Fire Department Fund in the amount of \$199 in favor of the Fire Truck Upgrade Fund in the amount of \$199.
    - c. We inspected the Receipt Detail Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
  2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2021 and 2020. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.
  3. We confirmed the \$73,000 paid from the U.S. Department of Agriculture (USDA) to the Village during 2020 with the USDA. We found no exceptions.
    - a. We inspected the Receipt Detail Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
    - b. We inspected the Receipt Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020 and:

- a. Agreed the receipt amount recorded in the Receipt Register Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Register Report to determine the receipt was posted to the proper funds and was recorded in the proper year. We found no exceptions.

### **Water Operating Fund, Water Capital Improvement Fund, and Water Leak Insurance Fund**

1. We selected 10 Water Operating Fund, Water Capital Improvement Fund, and Water Leak Insurance Fund collection cash receipts from the year ended December 31, 2021 and 10 Water Operating Fund, Water Capital Improvement Fund, and Water Leak Insurance Fund collection cash receipts from the year ended 2020 recorded in the Receipt Register Report and determined whether the:
  - a. Receipt amount per the Receipt Register Report agreed to the amount recorded to the credit of the customer's account in the Payment Report. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the Payment Report for the billing period. We found no exceptions.
    - ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found that four receipts dated March 17, 2021, April 16, 2021, May 13, 2021, and June 30, 2021 used the 2020 rates instead of the 2021 rates which were adopted by the Council in Resolution 3-2-20-01 on February 13, 2020.

**Water Operating Fund, Water Capital Improvement Fund, and Water Leak Insurance Fund  
 (Continued)**

- c. Receipt was posted to the proper funds and was recorded in the year received. We found five receipts in 2020 and five receipts in 2021 where the amount received was posted into the Water Operating Fund without separating out the portion that should have been posted to the Water Capital Improvement Fund totaling \$11. We brought this to management's attention. As of the date of this report, management has not yet made the required adjustment. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Water Operating Fund in the amount of \$11 and in favor of the Water Capital Improvement Fund in the amount of \$11. Because we did not review all charges for services receipts, our report provides no assurance whether or not other similar errors occurred.
2. We observed the Aging Report.
    - a. This report listed \$9,764 and \$180,079 of accounts receivable as of December 31, 2021 and 2020, respectively.
    - b. Of the total receivables reported in the preceding procedure, \$0 and \$153,393 were recorded as more than 90 days delinquent.
  3. We observed the Services Sold Adjustment Report.
    - a. This report listed a total of \$156,690 and \$27,664 non-cash receipts adjustments for the years ended December 31, 2021 and 2020, respectively.
    - b. We selected five non-cash adjustments from 2021 and five non-cash adjustments from 2020 and observed that no one was documented as approving each adjustment. We reviewed the Services Sold Adjustment Report and noted that the adjustments selected did include descriptions which appeared reasonable.

**Debt**

1. From the prior audit documentation, we observed the following notes and loans were outstanding as of December 31, 2019. These amounts agreed to the Village's January 1, 2020 balances on the summary we used in procedure 3 with the exception of the Fire Truck Upgrade which should have been \$17,671. This amount was used in the testing in step 3.

Issue	Principal outstanding as of December 31, 2019:
Fire Truck Upgrade- Line of Credit	\$ 9,928
Telemetry Project- Ohio Water Development Agency (OWDA) Loan	46,543
Water Truck	19,436
Sand and Gravel Storage Shed	46,912
Fire Equipment- Mule	18,649

2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3.

### Debt (Continued)

3. We obtained a summary of loan debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedules to Sand and Gravel Storage Shed Fund, General Fund, Street Construction Maintenance and Repair Fund, State Highway Fund, Fire Department Fund, Fire Truck Upgrade Fund, and Water Operating Fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Village made the payments. For 2020, we found:
  - a. Water Truck- the Village posted \$162 and \$81 of principal and interest, respectively, to the Water Operating Fund in excess of the amortization schedule.
  - b. Sand and Gravel Storage Shed- the Village posted, in the General Fund, \$398 to principal that should have been interest per the amortization schedule.
  - c. Fire Equipment- Mule- the Village posted, in the Fire Department Fund, \$434 and \$269 less to principal and interest, respectively, than what is stated in the amortization schedule.
  - d. The Village obtained a Waterline Replacement Loan in 2020. The Village did not issue a payment for \$1,654 in principal that was noted on the amortization schedule.
  - e. Five of the eight loans held by the Village were not paid by the due date as stated in the amortization schedule.For 2021, we found,
  - a. Telemetry Project- OWDA Loan- the Village posted, in the Water Operating Fund, \$549 to interest that should have been principal per the amortization schedule.
  - b. Sand and Gravel Storage Shed- the Village posted, in the General Fund, \$56 to principal that should have been interest per the amortization schedule.
  - c. Fire Equipment- Mule- the Village posted, in the Fire Department Fund, \$147 to principal that should have been interest per the amortization schedule.
  - d. The Village obtained a Rural Development Loan in 2021. The Village posted, in the Water Operating Fund, \$515 to principal that should have been interest per the amortization schedule.
  - e. Waterline Replacement Loan- the Village posted \$1,654 more to Water Operating Fund principal than is indicated in the amortization schedule.
  - f. Seven of the nine loans held by the Village were not paid by the due date as stated in the amortization schedule.
4. We agreed the amount of debt proceeds received for the 2020 for the Rural Development Loan from the debt documents to amounts recorded in the 2020 USDA Backhoe Fund per the Receipt Register Report. The amounts agreed. The Village also received three Ohio Public Works Commission (OPWC) loans for a water line replacement, well rehab, and meter replacement projects during 2021 and 2020. These receipts and the related expenditures were not posted in the Village's accounting system. Further, the Village obtained a loan through Home National bank during 2021. These receipts and the related expenditures were not posted in the Village's accounting system.
5. For new debt issued during 2021 and 2020, we inspected the debt legislation and documentation, which stated the Village must use the proceeds for the stated OPWC projects, to purchase a backhoe, and to purchase a truck. We inspected the Payment Register Detail Report and observed the Village purchased a backhoe in October 2020. The Village did not post expenditures relating to the other new debt identified in the previous step; however, review of documentation obtained from the lender indicated the proceeds were expended for the stated purpose with no unspent portion.

### Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Detail Report and:

**Payroll Cash Disbursements (Continued)**

- a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily approved rate or salary).
    - i. We inspected the employees' personnel files and minute record for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.

We found, in 2021, the Fiscal Officer could not provide support for the pay rate for two of the employees selected. Timesheets were not signed by a supervisor or employee with knowledge of the work of the employee for two checks selected. In 2020, the Fiscal Officer could not provide support for the pay rate for two of the employees selected. The hours and rates that were unsupported did not appear unreasonable. In addition, in 2021, the Fiscal Officer was unable to provide any withholding authorization forms for two employees selected nor could she provide the pension system form for an additional two employees selected. In 2020, the Fiscal Officer was unable to provide any withholding authorization forms for one employee selected.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files or minute record. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	01/31/2022	01/15/2022	\$1,435	\$1,435
State income taxes	01/15/2022	01/015/2022	\$339	\$339
OPERS retirement	01/30/2022	01/21/2022	\$3,735	\$3,735

We found no exceptions.

**Non-Payroll Cash Disbursements**

- We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
- a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found that the check identified in the accounting system as 27153 dated February 4, 2021 cleared the bank as check 27539.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
  - d. The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.



### **Mayor's Court Transactions and Cash Balances**

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We compared the reconciled cash totals as of December 31, 2021 and December 31, 2020 to the Mayor's Court Fund balance reported in the Fund Status Reports. We note that the Village does not update the balance for the Mayor's Court account in the uniform accounting system. The balance in the uniform accounting network at December 31, 2021 was \$454. The Mayor's Court bank statements showed \$2,977 and \$3,430 in receipts and expenditures, respectively, which were not posted in the uniform accounting network for 2020 and \$14,028 and \$13,766 in receipts and expenditures, respectively in 2021. The expenditure amount identified for 2021 included \$667 in checks written in December that were not included in the adjustment in Cash and Investments step #4 above. We brought this to management's attention. As of the date of this report, management has not yet made the required adjustment. In accordance with the foregoing facts, we hereby issue a finding for adjustment against the Mayor's Court Agency Fund in the amount of \$667.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2021 and 2020 listing of unpaid distributions as of each December 31. The amounts agreed.
4. We confirmed the December 31, 2021 bank account balance with the Mayor's Court financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected five cases from the court cash book and agreed the payee and amount posted to the:
  - a. Duplicate receipt book.
  - b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor)
  - c. Case file.

The amounts recorded in the cash book, receipts book, docket and case file agreed except no docket was available for the case relating to payment #5781.

6. From the cash book, we selected one month from the year ended December 31, 2021 and one month from the year ended 2020 and determined whether:
  - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State, or other applicable government in the following month. We found no exceptions.
  - b. The totals remitted for these two months per the cash book agreed to the returned canceled checks. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General Fund, Mayor's Computer Fund, and Water operating Fund as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.

### **Compliance – Budgetary (Continued)**

2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2021 and 2020 for negative cash fund balance. Ohio Rev. Code § 5705.10(l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected one public records request from the engagement period and inspected each request to determine the following:
  - a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
  - b. The Village did not have any denied public records requests during the engagement period.
  - c. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired with Village management and determined that the Village did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Village's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

### **Sunshine Law Compliance (Continued)**

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

### **HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance**

1. We inquired of management and those charged with governance and documented how the Village decided to spend their CRF allocations and how the Village documented their compliance with the CARES Act three-prong test. We then selected five transactions including payroll, non-payroll, and subgrant/subloan transactions. and determined the Village:
  - a. Spent the CRF money (including additional distributions or redistributions) in accordance with use of funds requirements *and*
  - b. Maintained appropriate supporting documentation.

We found no exceptions.

2. We inquired with management and inspected the Fund Activity Report to determine the local government did not have an unencumbered balance of money to pay back to the county treasurer. We found no exceptions.

### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. The financial statements did not include:
  - a. interest receipts of \$1,962,
  - b. the Law Enforcement Trust fund 2021 receipts and expenditures of \$600 and \$1,301, respectively, and
  - c. the Mayor's Court receipts and expenditures of \$2,977 and \$3,430, respectively, which were not posted in the uniform accounting network for 2020 and \$14,028 and \$13,766 in receipts and expenditures, respectively in 2021.
  - d. General Fund receipts totaling \$331 in 2020.

**Other Compliance (Continued)**

2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the Fiscal Officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. The Fiscal Officer obtained the required 12 hours of training, However, she did not meet the ethics training requirement.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 3, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF SYRACUSE**

**MEIGS 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 5/18/2023**

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