





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

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

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Cecil, Paulding County, Ohio (the Village) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2023. It included an unreconciled balance with the bank balance less than the book balance in the amount of \$108. The variance is a check that was cashed but voided in the accounting system.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The Clerk/Treasurer should record all transactions and prepare monthly bank to book reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected.

Also, the Village's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

2. We noted one council member did not attend or have an appropriate designee attend the required Public Records training. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require that officials elected to statewide or local office, or their appropriate designees, receive three hours of Public Records training for each term of office. The training received must be certified by the Ohio Attorney General. Proof that training has been completed can include documentation that either the Attorney General's office or another entity certified by the Attorney General provided the training the elected official received. Attendees who successfully complete the training will receive a certificate to serve as proof of training. Failure to attend the required Public Records training could result in elected officials not being properly informed of public records requirements. The elected officials and the Clerk/Treasurer shall receive training on public records laws during each term of office and retain the certificate from the Attorney General as proof of training.
3. We noted as of December 31, 2023, there were \$26,311 in delinquent sewer utility accounts. This situation causes the Village to suffer a loss of revenue. To improve control and accountability over the Village's sewer utility billing collections, the Village should adopt stringent guidelines of collection procedures for utility accounts, which should list actions to be followed in collecting unpaid accounts and the timeframes they should occur. Village officials should regularly review listings of outstanding unpaid customer accounts and determine collection actions to be taken on including certifying delinquent accounts to the County Auditor each year.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 7, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF CECIL**

**PAULDING COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 10/17/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)