



Dave Yost • Auditor of State



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Village of Congress
Wayne County
127 N. Maple Street
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, Ohio, (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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.

Current Year Observations

1. The Village Council did not approve appropriations by fund as required by Ohio Admin. Code Section 117-2-02(C)(1) and Ohio Rev. Code Section 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 section 5705.38(C).

2. Approved appropriations were not properly entered into the Village's accounting system. Posted appropriations exceeded approved appropriations by \$3,000. Therefore, the Village may have expended funding which was not properly appropriated as required by Ohio Rev. Code section 5705.41(B). A similar comment was issued in the prior audit report.

The Village should ensure only approved appropriations are entered into the accounting system. This will aide in ensuring only properly appropriated funds are expensed as required by Ohio Rev. Code section 5705.41(B).

3. The Fiscal Officer did not enter expenses into the Village's accounting system until after the expenses had cleared the Village's checking account. Because of this, fund balances could have been overstated throughout the audit period. A similar comment was issued in the prior audit report.

The Village should ensure all expenses are recorded within the accounting system when the check is written. This will aide in ensuring fund balances are properly stated throughout the audit period.

Current Status of Matters We Reported In Our Prior Engagement

1. In our prior basic audit, we noted the Village was approving appropriations by expense type but they were not approving them by fund as noted above under current observation 1;
2. In our prior basic audit, we reported the approved appropriations were not properly entered into the Village's accounting system as noted above under current year observation number 2;
3. In our prior basic audit, we reported the Fiscal Officer did not enter expenses into the Village's accounting system until after the expenses had cleared the Village's checking account as noted above under current year observation number 3.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

April 26, 2016



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VILLAGE OF CONGRESS

WAYNE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 19, 2016**