



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of Wilson
Monroe County
52570 East Drive
Beallsville, Ohio 43716

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Wilson, Monroe 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 § 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 and 2014.

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

Current Year Observations

1. Ohio Rev. Code § 117.38 states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Village filed its 2015 annual financial report on July 25, 2016. No extension was obtained in 2015. The Village should submit the Annual Financial Report each year in accordance with the aforementioned requirements.
2. The Village Clerk/Treasurer has the ability to make adjustments to individual customer utility accounts. These adjustments include, but are not limited to, errors in billings and/or penalties charged to accounts that should not have been charged. No evidence was provided by the Village that adjustments to customer accounts were presented and approved by Village Council on a regular basis. Not having adjustments to customer accounts approved by someone independent of the billing process could result in customers not being billed in accordance with Village intentions. Any adjustments to utility customer account information should be approved by a member of Village Council before the Clerk/Treasurer makes the adjustment or within a reasonable time period thereafter.

Current Status of Matters we Reported in our Prior Engagement

3. In 2015 and 2014, the Village Clerk/Treasurer did not withhold Federal income tax, Medicare taxes, or State income taxes from the Village Mayor, Clerk/Treasurer, Sewer Department employee, or Council members' wages. The Village Clerk also did not remit contributions to the Ohio Public Employees Retirement System (OPERS) for any of the individuals aforementioned above. For 2015 and 2014, the Village issued a Form 1099 to the Mayor and Village Clerk for their wages. There was no source documentation provided to indicate whether the individuals paid by the Village were employees or independent contractors.

Current Status of Matters we Reported in our Prior Engagement (Continued)

3. All employees should receive a W-2 instead of a 1099 each year regardless of how much was paid in wages. The Village Clerk should withhold Federal income taxes, Medicare taxes, and State income taxes from all applicable wages and remit these withholdings, along with the related employer matching contributions, in a timely manner. The Village Clerk should contact OPERS to obtain a determination letter as to which employee has a salary deemed an "earnable" salary. If any employee has wages determined by OPERS not to be "earnable" salary, then this employee should have social security withheld instead. This was also reported in the 2013-2012 basic audit engagement.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 15, 2016



Dave Yost • Auditor of State

VILLAGE OF WILSON

MONROE 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
SEPTEMBER 27, 2016