



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

June 13, 2018

Village of Congress  
Wayne County  
9116 Pawnee Road  
Homerville, Ohio 44235

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, 2017 and 2016.

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, 2017 and 2016.

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 and accounting issues to report.

## 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. 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 Reported in our Prior Engagement**

1. In our prior basic audit, we reported the approved appropriations were not properly entered into the Village's accounting system. During both audit periods, the Village's approved appropriations and the appropriations that were entered into the Village's accounting system were entered properly;
2. 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 in current observation number 1;
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 in current year observation number 2.



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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  
JUNE 26, 2018**