



Dave Yost • Auditor of State



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Village of Wilson
Monroe County
52587 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, 2017 and 2016.

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, 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 § 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 Observation

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated.

At December 31, 2017, the General Fund had expenditures which exceeded appropriations in the amount of \$560.

The Village Clerk/Treasurer should compare expenditures to appropriations on a monthly basis. If appropriations in addition to those already adopted will be needed, the Village Council should either take the necessary steps to adopt those additional appropriations, if possible, to prevent expenditures from exceeding appropriations or reduce spending. The Clerk/Treasurer should deny requests for payment when appropriations are not available.

Current Status of Matters Reported in our Prior Engagement

1. In 2017 and 2016, 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 2017 and 2016, 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. This was also reported in the 2015-2014 basic audit engagement.

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

2. 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 2015-2014 and 2013-2012 basic audit engagement.

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

June 14, 2018



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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
JUNE 28, 2018