



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Plainfield
Coshocton County
PO Box 434
Plainfield, Ohio 43836

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 Plainfield, Coshocton County (the Village), for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 731.12** states that no member of the legislative authority shall hold any other public office, be interested in any contract with the Village, or hold employment with said Village, except that such member may be a notary public, a member of the state militia, or a volunteer fireman of said Village, provided that such member shall not receive any compensation for his services as a volunteer fireman of the Village in addition to his regular compensation as a member of the legislative authority. **Ohio Rev. Code § 2921.42(A)(4)** states no public official shall knowingly have an interest in the profits or benefits of a public contract entered into by or for the use of the political subdivision or governmental agency or instrumentality with which the public official is connected.

The Village utilized a Coronavirus Relief Fund (CFDA #21.019) Federal grant to install a WiFi mesh network. The Village contracted with Council Member Michael LaVigne and paid him \$9,173. Mr. LaVigne did not approve the project or payments to himself; however, he did participate in the discussions regarding the project prior to its approval. As a result, he may have had an unlawful interest in a public contract.

The Village should develop a formal policy regarding related party transactions to govern transactions in which members of Council or the Village may have a personal interest.

This matter will be referred to the Ohio Ethics Commission for their consideration. This comment is intended for the information and use of the Village Council, management and others within the Village and is not intended to be and should not be used by anyone other than these specified parties.

Current Year Observations (Continued)

2. **Ohio Rev. Code § 5705.10(A)** provides in part that all revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund.

Property taxes levied by the Village were reduced by non-business credits, owner occupancy credits and homestead credits. The State of Ohio reimbursed the Village for these property tax credits. The Village only levied property taxes for the General Fund. As such, tax reimbursements from this levy should have been receipted into the General Fund. For 2020 and 2019, the Village receipted \$222 and \$18 of these tax reimbursements into the Street, Construction, Maintenance and Repair Fund and the State Fund, respectively. Given the source of the revenue, this should have been recorded in the General Fund. Audit adjustments are reflected in the accounting records correcting the misstatement.

The lack of controls over the posting of financial transactions decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. The Village should implement controls to help ensure all transactions are reviewed to help ensure posting to the proper funds.



Keith Faber
Auditor of State
Columbus, Ohio

November 9, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF PLAINFIELD

COSHOCTON 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 11/18/2021

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This report is a matter of public record and is available online at
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