



***VILLAGE OF LAURELVILLE
HOCKING COUNTY***

**Independent Accountant's Report on
Applying Agreed-Upon Procedures**

**For the Years Ended
December 31, 2021 and 2020**

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS



OHIO AUDITOR OF STATE
KEITH FABER



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Village Council
Village of Laurelville
18751 Main Street
P.O. Box 393
Laurelville, OH 43135-0393

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Village of Laurelville, Hocking County, prepared by J.L. Uhrig and Associates, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Laurelville is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Village Council
Village of Laurelville
18751 Main Street
P.O. Box 393
Laurelville, OH 43135-0393

We have performed the procedures enumerated below on Village of Laurelville, Hocking County (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2019 balances in the prior year Audit statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2020 balances in the Fund Ledger Report. We found no exceptions.

3. We agreed the 2021 and 2020 bank reconciliation as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial Statements filed by the Village in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2021 bank account balances with the Village's financial institution. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the Payment Register Detail, to determine the debits were dated prior to December 31. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of five receipts from the Statement of Semiannual Apportionment of Taxes, State Distribution List (DTL) and the Hocking County Expenditure History Report for 2021 and a total of five from 2020:
 - a. We compared the amount from the above named reports to the amount recorded in the Receipt Detail Report. The amounts agreed.
 - b. We inspected the Receipt Detail Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We inspected the Receipt Detail Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipts Detail Report to determine whether it included two real estate tax receipts for 2021 and 2020. The Receipt Detail Report included the proper number of tax receipts for each year. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2021 and 10 other receipts from the year ended 2020 and:

- a. Agreed the receipt amount recorded in the Receipt Detail Report to supporting documentation. The amounts agreed.
- b. Inspected the Receipt Detail Report to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exception.

Utility Charges for Services

1. We selected 10 Water and Sewer Operating Fund collection cash receipts from the year ended December 31, 2021 and 10 Water and Sewer Operating Fund collection cash receipts from the year ended 2020 recorded in the Receipt Detail Report and determined whether the:
 - a. Receipt amount per the Receipt Detail Report agreed to the amount recorded to the credit of the customer's account in the Trial Balance Report. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Receipts input Journal for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period.
We found no exceptions.
 - c. Receipt was posted to the proper funds, and was recorded in the year received. We found no exceptions.

2. We observed the Billing Journal and Delinquent Journal.
 - a. This report listed \$27,404.66 and \$25,053.17 of accounts receivable as of December 31, 2021 and 2020, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$5,565.48 and \$7,200.15 were recorded as more than 90 days delinquent as of December 31, 2021 and 2020, respectively.

3. We observed the Transaction Reconciliation Report
 - a. This report listed a total of \$601.22 and \$0 non-cash receipts adjustments for the years ended December 31, 2021 and 2020, respectively.
 - b. We selected all four non-cash adjustments from 2021 and observed that the Village Administrator approved each adjustment. There were no non-cash adjustments made in 2020.

Debt

1. From the prior audit documentation, we observed the following loans were outstanding as of December 31, 2019. These amounts agreed to the Village's January 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
Water Meters	\$25,834
John Deere Mower	\$1,959

2. We inquired of management, and inspected the Receipt Detail Report and Payment Register Detail Report for evidence of debt issued or payment activity during 2021 or 2020. We found new debt was issued in 2020 for the purchase of a fire truck. The debt issued agreed to the summary we used in procedure 3. However, the debt proceeds were not recorded in the Receipt Detail Report. The first payment for this loan was not required to be made until 2021.

3. We obtained a summary of loan debt activity for 2021 and 2020 and agreed Principal and Interest payments from the related debt amortization schedule to the debt services fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Township made the payments. We noted payments were paid timely; however, the principal and interest for the John Deer Mower was not recorded properly. We found the Principal was understated in 2020 by \$33 and interest was overstated by \$33 in the Payment Register Detail Report for the John Deer Mower. All other loans principal and interest were recorded properly in 2020 and 2021.
4. For new debt issued during 2020, we inspected the debt legislation, which stated the Village must use the proceeds to purchase a fire truck. We were able to verify the Village purchased a fire truck in January of 2020. However, the payment was paid directly from the bank and was not recorded in the Payment Register Detail Report.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard and approved rate or salary). We found no exceptions.
 - i. We inspected the employees' personnel files for the Retirement System, Federal, State and Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check.
We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files and minute record. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2021. We observed the following:

Withholding	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2022	December 31, 2021	\$768.25	\$768.25
State income taxes	January 15, 2022	December 31, 2021	\$329.31	\$329.31
OPERS retirement	January 31, 2022	December 31, 2021	\$1,761.12	\$1,761.12
School Tax	January 31, 2022	December 31, 2021	\$81.43	\$81.43

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2021 and ten from the year ended 2020 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
 - d. The fiscal officer certified disbursements requiring certification or issued a Then and Now Certificate, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code Section 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General, Street Construction Maintenance & Repairs, and Guaranteed Deposits for Sewer & Water funds, as recorded in the Appropriation Status Report. We noted no funds for which expenditures exceeded appropriations.
2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2021 and 2020 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (l) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. No funds had a negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person or limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.

2. We selected the only public records request from the engagement period and inspected it request to determine the following:

a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code 149.43(B)(1)

Date Request Received	Date Request Fulfilled	Policy Response Time (in Business days)	Actual Response Time (in Business days)
3/3/20	3/3/20	3	Same day

b. The Village did not have any denied public records requests during the engagement period.

c. The Village did not have any public records requests with redactions during the engagement period.

3. We inquired with the Village management and determined that the Village did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2). We found no exceptions.

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code 149.43(E)(2). We found no exceptions.

5. We inspected the Village’s policy manual and determined the public records policy was included as required by Ohio Rev. Code 149.43(E)(2). We found no exceptions.

6. We observed that the Village’s poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code 149.43(E)(2). We have no exceptions.

7. We inquired with Village management and determined that the Village did not have any applications for record submitted to the Records Commission during the engagement period.

8. We inspected the Fiscal Officer’s proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code 149.43(E)(1). (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code 109.43(B). We have no exceptions.

9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code 121.22(F). We have no exceptions.

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We have no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code 121.22(G) and determined the following:
 - a) Executive sessions were only held at regular or special meetings.
 - b) The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c) Formal governing board actions were adopted in open meetings.We have no exceptions.

Contract Compliance

1. We inspected the Minutes and Appropriation Ledger and identified the Village had expenditures subject to competitive bidding. We found no exceptions.

2. We selected one contract over \$50,000 for 2021 and one for 2020 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Village accepted the lowest bid and met the requirements of Ohio Rev. Code. 735.05
 - ii. No bid splitting occurred
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contract just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.We found no exceptions.

 - b. We inspected the advertisements of the proposals for bids in the newspaper and determined they were made as required by Ohio Rev. Code. 731.14. We found no exceptions

Other Compliance

1. Ohio Rev. Code Section 117.38 requires Villages to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. There were no exceptions.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:

a.	11522	John Norton	03/07/2020	\$765.00	Four water leak repairs
b.	11747	John Norton	08/09/2020	\$119.92	Repair water leak & move meter
c.	11758	John Norton	08/17/2020	\$630.08	Repair water leak & move meter
d.	11840	John Norton	10/12/2020	\$350.00	Repair water leak - curb stop
e.	11919	John Norton	12/12/2020	\$1025.00	Changed water meters & pipe fittings
f.	12145	John Norton	05/04/2021	\$300.00	Installed water pit
g.	12296	John Norton	08/03/2021	\$800.00	Installed new meter and pit
h.	12445	John Norton	11/07/2021	\$400.00	Installed water meter, barrel, & lid

We found no exceptions.
2. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance within certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.
Chillicothe, Ohio

June 9, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF LAURELVILLE

HOCKING 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 7/12/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov