



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of Wilson
Monroe County
52424 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, 2021 and 2020.

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, 2021 and 2020.

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 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 2021 and 2020 annual financial reports on March 17, 2022. No extensions were obtained. The Village should submit the Annual Financial Report each year in accordance with the aforementioned requirements.
2. We noted that the Village has not adopted a public records policy or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43**. The Village should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code. This was also reported in our 2019-18 basic audit.
3. **Ohio Rev. Code § 5705.09(F)** provides that each subdivision shall establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose. In 2021, a Coronavirus State and Local Fiscal Recovery Funds (SLFRF) receipt in the amount of \$6,076 was posted to the General Fund, instead of properly establishing a SLFRF Fund. The Village should refer to the Village Officer's Handbook for guidance for the proper establishment of new funds. Also, the Village should refer to Auditor of State Bulletin 2021-004 for guidance on accounting for federal programs authorized by the American Rescue Plan Act of 2020.

Current Year Observations (Continued)

4. All utility receipts should be posted to the billing system and then recorded in the fund accounting system. Per the sewer account ledgers, December 2021 sewer collections were \$567. However, the general receipt ledger had December 2021 sewer receipts posted in the amount of \$594, a variance of \$27. The Village should reconcile the billing system and accounting system on a monthly basis to ensure all receipts are recorded properly.

Current Status of Matters Reported in our Prior Engagement

1. In 2021 and 2020, the Village Clerk did not withhold Federal income tax, Medicare taxes, or State income taxes from the Village Mayor, Clerk, 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 2021 and 2020, 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. The Village Clerk should contact Ohio Public Employees Retirement System (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. 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. This was also reported in the 2019-2018, 2017-2016 and 2015-2014 basic audit engagements.



Keith Faber
Auditor of State
Columbus, Ohio

November 8, 2022

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WILSON

MONROE 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 11/22/2022

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