



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Greenhills  
Hamilton County  
11000 Winton Road  
Greenhills, Ohio 45218

We have performed the procedures enumerated below on the Village of Greenhills, Hamilton County, Ohio, (the Village's) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021, 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, 2022 and 2021, 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 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, 2022 and 2021, and certain compliance requirements related to these transactions and balances. 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 and Investments

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2020 balances in the prior year audited financial statements. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2021 balances in the Fund Status Report. We found no exceptions.
3. We agreed the 2022 and 2021 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2022 and 2021 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.

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4. We confirmed the December 31, 2022 bank account balances with STAR Ohio and the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2022 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 check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2022 and December 31, 2021 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Matured within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

#### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the State Distribution Transaction Listing (DTL), and the County Auditor DTL's for 2022 and a total of five from 2021:
  - a. We compared the amounts from the above named reports to the amounts recorded in the Receipt Register Report. The amounts agreed.
  - b. We inspected the Receipt Register Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05.06 and 5705.10. We found no exceptions.
  - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included two real estate tax receipts for 2022 and 2021. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.

#### **Income Tax Receipts**

1. We obtained the December 31, 2022 and 2021 Monthly Distribution Summary reports submitted by the Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village. We agreed the total gross income taxes per year to the Village's Receipt Register Reports for 2022 and 2021. The amounts agreed.
2. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated October 17, 2006. The latest Council approved amendment for the engagement period was dated October 27, 2015. We agreed the most recent approved rate to the rate on RITA's supporting documentation. We found no exceptions.

#### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2022 and 10 other receipts from the year ended 2021 and:

- a. Agreed the receipt amount recorded in the Receipt Register Report to supporting documentation. We found no exceptions.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.

- c. Inspected the Receipt Register Report to determine the receipt was posted to the proper fund(s) and was recorded in the proper year. We found no exceptions.

**Debt**

- 1. From the prior audit documentation, we observed the following loans were outstanding as of December 31, 2020.
  - a. These amounts agreed to the Village's January 1, 2021 balances on the summary we used in procedure 3 below.
  - b. We inspected the debt final offering documents for all outstanding debt, and we confirmed the Village does not have any debt covenants.

<b>Issue</b>	<b>Principal outstanding as of December 31, 2020:</b>
Taxable Redevelopment General Obligation Refunding Bond - 2015	\$180,000
Real Property Acquisition General Obligation Refunding Bond - 2012	\$154,961
Various Purpose General Obligation Limited Tax Bond - 2008	\$120,000
Fire Truck Lease	\$288,517

- 2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. All debt agreed to the summary we used in procedure 3. There was new debt (Ohio Public Works Commission) payment activity during 2022 and 2021 and no new debt issued in 2022 or 2021.
- 3. We obtained a summary of debt activity for 2022 and 2021 and agreed principal payments from the related debt amortization schedules to debt service fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

**Payroll Cash Disbursements**

- 1. We selected one payroll check for five employees from 2022 and one payroll check for five employees from 2021 from the Wage Withholdings Detail Report and:
  - a. We compared the hours and pay rate or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively or statutorily approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel file. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.

2. We selected two new employees and Council Members from 2022 and three new employees and Council Members from 2021 and:
  - a. We inspected the employees' personnel files for evidence of the Retirement System, Federal, State and Local income tax withholding authorization forms.
  - b. We agreed the items in a above to the Employee General Information Report.
We found no exceptions.
  
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2022 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2022. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal Income Taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2023	December 2, 2022; December 16, 2022; and December 30, 2022	\$21,824.96	\$21,824.96
State Income Taxes	January 15, 2023	December 2, 2022; December 16, 2022; and December 30, 2022	\$4,093.16	\$4,093.16
Village of Greenhills Income Tax	January 31, 2023	December 2, 2022; December 16, 2022; and December 30, 2022	\$2,475.63	\$2,475.63
Other Entities Income Taxes (City of Cheviot, City of Fairfield, City of Hamilton, City of Mount Healthy, Northwest Local School District and Ross Local School District).	January 31, 2023	December 2, 2022; December 16, 2022; and December 30, 2022	\$423.43	\$423.43
Ohio Police and Fire Retirement	January 30, 2023	January 20, 2023	\$11,513.12	\$11,513.12
Ohio Public Employees Retirement	January 31, 2023	January 19, 2023	\$18,517.61	\$18,517.61

Note - Withholding payments are made by the Village to Paychex, a third party payroll administrator, which remits the payments to the various entities.

We found no exceptions.

4. For the Coronavirus Aid, Relief, and Economic Security Act, we inspected the appropriation ledgers for 2022 and 2021 to determine the Village properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found no exceptions.

#### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2022 and 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2021 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 § 5705.41(D). We found no exceptions.

### **Mayor's Court Transactions and Cash Balances**

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We noted exceptions. On the December 2021 Mayor's Court reconciliation, we noted a book balance of \$0 and a reconciled bank balance was (\$2,164). On the December 2022 Mayor's Court reconciliation, we noted a book balance of \$0 and a reconciled bank balance of \$3,606.
2. We compared the reconciled cash totals as of December 31, 2022 and December 31, 2021 to the Mayor's Court Fund balance reported in the Financial Statements. The balances did not agree.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2022 and 2021 listing of unpaid distributions plus bonds held as of each December 31. The amounts agreed.
4. We confirmed the December 31, 2022 bank account balances with the Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.
5. We selected five cases from the court cash book and agreed the payee and amount posted to the:
  - a. Duplicate receipt book.
  - b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor).
  - c. Case file.

The amounts recorded in the cash book, receipts book, docket and case file agreed.

6. From the cash book, we selected one month from the year ended December 31, 2022 and one month from the year ended 2021 and determined whether:
  - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State, or other applicable government in the following month. We found no exceptions.
  - b. The totals remitted for these two months per the cash book agreed to the returned canceled checks. 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 cash book.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2022 and 2021 for the General, Street Construction Maintenance and Repair, and Swimming Pool funds as recorded in the Appropriation Status Report. Expenditures did not exceed appropriations.
2. We inspected the five largest interfund transfers from 2022 and the five largest interfund transfers from 2021 from the Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers that these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.

3. We inspected the Cash Summary by Fund Reports for the years ended December 31, 2022 and 2021 for negative cash fund balances. Ohio Rev. Code § 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. There were no funds having 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, 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 five public records requests from the engagement period and inspected each 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). We found no exceptions.

<b>Date Request Received</b>	<b>Date Request Fulfilled</b>	<b>Policy Response Time (in Business days)</b>	<b>Actual Response Time (in Business days)</b>
8/4/2021	8/12/2021	Reasonable time	6
1/7/2022	1/7/2022	Reasonable time	day of request
5/9/2022	5/10/2022	Reasonable time	1
5/17/2022	5/18/2022	Reasonable time	1
12/19/2022	12/19/2022	Reasonable time	day of request

- b. The Village provided an explanation for a denied request which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(3). We found no exceptions.
  - c. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Village had a records retention schedule and observed that it was 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). Written evidence was dated August 31, 2023.
5. We inquired of Village management and determined that the Village did not have a policy manual during the engagement period therefore the Public Records Policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
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 found no exceptions.
7. We selected the one application submitted to the Records Commission for a one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the five



selected and the review of the schedules. This was required by Ohio Rev. Code §. We found no exceptions.

8. We inspected individual 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 found 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 found 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 found 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 (where applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

#### **HB 481 / HB 614 Coronavirus Relief Fund (CRF) Compliance**

1. We inquired of management and the Village Council and documented how the Village decided to spend their CRF allocations and how the Village documented their compliance with the CARES Act three-prong test. We then selected all transactions including payroll, non-payroll, and subgrant/subloan transactions and determined that the Village:
  - a. Spent the CRF money (including additional distributions or redistributions) in accordance with use of funds requirements; and
  - b. Maintained appropriate supporting documentation.We found no exceptions.

#### **Contract Compliance**

1. We inspected the Minutes and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected one contract over \$50,000 for 2022:
  - 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 contracts 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 and 7.16. We found no exceptions.

#### **Other Compliance**

1. Ohio Rev. Code § 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 the terms and conditions for any such extension. We determined the Village filed complete financial statements, as defined by Auditor of State 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, 2022 and 2021 in the Hinkle system. 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 the 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 30, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF GREENHILLS**

**HAMILTON 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 11/16/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)