



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Amanda
Fairfield County
116 E. Main Street
Amanda, Ohio 43102

We have performed the procedures enumerated below on the Village of Amanda's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023, and 2022 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, 2023, and 2022 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, 2023 and 2022, 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, 2023, and December 31, 2022, bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2021 balances in the prior year documentation in the prior year Agreed Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023, beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2022, balances in the Fund Ledger Report. We found no exceptions.

3. We agreed the 2023 and 2022 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2023, and 2022 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Village in the Hinkle System. In both fiscal year 2023 and 2022 we noted variances between the Fund Status Report and the filed financial statements of \$120.05 and \$123.88, respectively.
4. We confirmed the December 31, 2023, bank account balances with the Village's financial institution. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023, bank reconciliation:
 - a. We traced each debit to the subsequent January bank statements. We noted 3 transactions totaling \$225.87 where not cleared before March 1, 2024.
 - 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 selected all reconciling credits (such as deposits in transit) from the December 31, 2023, bank reconciliation:
 - a. We traced each credit to the subsequent January bank statement. We noted 1 transaction for \$650.74 dated November 15, 2019 was not on the bank statements by March 1, 2024.
 - b. We agreed the credit amounts to the Receipts Register and determined they were dated prior to December 31. We found no exceptions.
7. We inspected investments held at December 31, 2023, and December 31, 2022, 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. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Property Taxes and Intergovernmental

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL), and the County Auditor DLTs for 2023 and a total of 5 from 2022:
 - a. We compared the amount from the above named reports to the amount 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 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. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included 2 real estate tax receipts for 2023 and 2022. 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, 2023 and 2022 Total Distributions 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 Report. The amounts agreed.
2. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated June 3, 2015. The latest (council or voter) approved amendment for the engagement period was dated December 5, 2023. We agreed the most recent approved rate to the rate on RITA's supporting documentation. We found no exceptions.
3. We compared the allocation of income tax receipts for the years ended December 31, 2023 and 2022 to the Village's funds according to the allocation requirements of Ordinance No. 04-2015. The allocation agreed with the percentages the Ordinance requires. We noted the Village incorrectly allocated \$1,434 to the State Highway Fund rather than the Street Levy Fund. This improper allocation has been adjusted in the Village's ledgers.

Water and Sewer Fund

1. We selected 10 Water Operating, Sewer Operating and General (Trash) Fund collection cash receipts from the year ended December 31, 2023 and 10 Water Operating, Sewer Operating and General (Trash) Fund collection cash receipts from the year ended 2022 recorded in the Receipt Register Report and determined whether the:
 - a. Receipt amount per the Receipt Register Report agreed to the amount recorded to the credit of the customer's account in the Utility System Daily Cash Receipts Journal. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Agreed with the debit to accounts receivable in the Utility System New Charge 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, plus any applicable late penalties, plus unpaid prior billings. 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 Utility Billing Delinquent Report.
 - a. This report listed \$16,615 and \$10,442 of accounts receivable as of December 31, 2023 and 2022, respectively.
 - b. Of the total receivables reported in the preceding procedure, \$11,478 and \$4,210 were recorded as more than 90 days delinquent.
3. We observed the Utility Billing Trial Balance.
 - c. This report listed a total of \$374 and \$234 non-cash receipts adjustments for the years ended December 31, 2023 and 2022, respectively.
 - d. We selected 5 non-cash adjustments from 2023 and 5 non-cash adjustments from 2022 and observed that the fiscal officer approved each adjustment for online payment and nonsufficient funds (NSF) checks.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following bonds and loans were outstanding as of December 31, 2022.
 - a. The Village's outstanding principal as of January 1, 2022, did not agree to balances tested on the summary we used in procedure 3. These amounts did not agree to the Village's January 1, 2022 balances on the summary we used in procedure 3. The following loans were overstated in the summary: OWDA Loan #3985 by \$1,921, OWDA Loan #4667 by \$32,248, OPWC Loan #CQ11J by \$3,137, OWDA Loan #7046 by 9,582, and the Backhoe Loan by \$109,282. We also noted OPWC Loan #CA46W was understated by \$18,100.
 - b. We inspected the debt's final offering documents for all outstanding debt, and we confirmed the Village was in compliance with the debt covenants listed below.

Issue	Principal outstanding as of December 31, 2021:	Debt Covenant
Sewer Mortgage Rev Bonds	\$438,900	A copy of the audit report or AUP along with the annual budgets should be provided to FmHA (Farmers Home Administration)
OWDA Loan #3985	\$63,686	Not applicable
OWDA Loan #4667	\$1,252,989	Not applicable
OWDA Loan #7046	\$602,779	Not applicable
OPWC Loan #CQ11J	\$40,788	Not applicable
OPWC Loan #CQ46W	\$18,100	Not applicable

2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. The Village's debt activity did not agree to the summary we used in procedure 3. For the year ending December 31, 2023, principal payments were understated on the summary by \$102 for OWDA Loan #3985, \$493 for OWDA Loan #4667, \$154 for OWDA Loan #7046, \$1,397 for OPWC Loan #CQ38Z and overstated on the summary by \$3,498 for the Backhoe Loan. The proceeds were understated by \$83,811 for the OPWC Loan #CQ38Z. For the year ending December 31, 2022 principal payments were understated on the summary by \$97 for OWDA Loan #3985, \$486, for OWDA Loan #4667, \$151 for OWDA Loan #7046, \$8,849 for the Backhoe Loan, and \$18,100 for OPWC Loan #CQ46W. The proceeds were understated \$109,282 for the Backhoe Loan. On the 2022 summary, the OPWC Loan #CQ40X was excluded. The OPWC Loan #CQ40X should have been listed with proceeds of \$48,146 and principal paid of \$48,146 as it was received and paid off in 2022.
3. We obtained a summary of bonds and loans debt activity for 2023 and 2022 and agreed principal and interest payments from the related debt amortization schedules to the payments reported in the Payment Register Detail Report from the funds noted in the tables below. See the tables below for exceptions:

Village of Amanda
Fairfield County
Independent Accountant's Report on
Applying Agreed-Upon Procedures
Page 5

2023					
Issue	Fund	Description	Amount per UAN	Amount per Amortization Schedule	Variances Overstated (Understated)
OWDA Loan #3985	Water Debt Service	Principal	\$ -	\$ 4,186	\$ (4,186)
	Water Debt Service	Interest	\$ 6,553	\$ 2,347	\$ 4,206
OWDA Loan #4667	Water Debt Service	Principal	\$ -	\$ 66,207	\$ (66,207)
	Water Debt Service	Interest	\$ 83,776	\$ 17,569	\$ 66,207
OPWC #CQ11J	Water Debt Service	Principal	\$ -	\$ 6,275	\$ (6,275)
	Water Debt Service	Interest	\$ 6,275	\$ -	\$ 6,275
OWDA Loan #7046	Water Debt Service	Principal	\$ -	\$ 19,695	\$ (19,695)
	Water Debt Service	Interest	\$ 28,777	\$ 9,082	\$ 19,695
Backhoe Loan	General	Principal	\$ -	\$ 50,708	\$ (50,708)
	General	Interest		\$ 3,499	\$ (3,499)
OPWC Loan #CQ38Z	Street Levy Money	Principal	\$ -	\$ 1,397	\$ (1,397)

2022					
Issue	Fund	Proper Code	Amount per UAN	Amount per Amortization Schedule	Variances Overstated (Understated)
Sewer Mortgage Revenue Bonds	Sewer Debt	Principal	\$30,000	\$30,100	\$ (100)
		Interest	\$24,240	\$24,140	\$ 100
OWDA Loan #3985	Water Debt Service	Principal	\$0	\$3,985	\$ (3,985)
		Interest	\$6,493	\$2,508	\$ 3,985
OPWC #4667	Water Debt Service	Principal	\$0	\$65,225	\$ (65,225)
		Interest	\$83,776	\$18,551	\$ 65,225
OPWC #CQ11J	Water Debt Service	Principal	\$0	\$6,275	\$ (6,275)
		Interest	\$6,275	-	\$ 6,275
OWDA Loan #7046	Water Debt Service	Principal	\$0	\$19,389	\$ (19,389)
		Interest	\$28,777	\$9,388	\$ 19,389
Backhoe Loan	General	Principal	\$0	\$21,196	\$ (21,196)
		Interest	0	\$5,907	\$ (5,907)
OPWC Loan #CQ46W	Street Levy Money	Principal	\$0	\$18,100	\$ (18,100)
OPWC Loan #CQ40X	Street Levy Money	Principal	\$0	\$48,186	\$ (48,186)

We also compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.

4. We agreed the amount of debt proceeds received for 2023 and 2022 from the debt documents to amounts recorded in the Village Ledgers. The Village failed to report proceeds from OPWC Loan #CQ40X for \$83,811 in 2023. In 2022, the Village failed to report proceeds from Ohio Public Works Commission (OPWC) for \$48,146.
5. For new debt issued during 2023 and 2022, we inspected the loan agreements, which stated the Village must use the proceeds for Street Improvement and Culvert projects. We inspected the Payment Export Report and observed no disbursements related to these purposes. All payments for OPWC projects were paid directly to the vendor by OPWC, the Village did not record any on behalf payments within the ledgers, understating payments in 2023 by \$83,811 for OPWC Loan #CQ38Z and in 2022 by \$48,146 for OPWC Loan #CQ40X.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 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 codes 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/or minute record . We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected all new employees and Council Members from 2023 and 2022 and:
 - a. We inspected the employees'/Council Members' personnel files and minute record for the Retirement system, Federal, State & Local income tax withholding authorization.
 - 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, 2023 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 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	December 21, 2023	\$1,465.68	\$1,465.68
State income taxes	January 15, 2024	December 31, 2023	231.89	231.89
Village of Amanda income tax	February 13,2024	December 31, 2023	109.28	109.28
OPERS retirement	January 30, 2024	December 31, 2023	2,622.75	2,622.75
Lancaster Income Tax	February 13,2024	December 31, 2023	31.10	31.10
Stoutsville Income Tax	February 13,2024	December 31, 2023	29.66	29.66
Amanda School District	January 28,2024	December 31, 2023	169.33	169.33
Lancaster School Tax 2305	January 28,2024	December 31, 2023	35.88	35.88

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, 2023, and 10 from the year ended 2022 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.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) 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, 2023 and 2022 for the General, Water Operating and Sewer Operating funds. Expenditures did not exceed appropriations.
2. We inspected the Cash Summary by Fund Report for the years ended December 31, 2023 and 2022 for negative cash fund balance. 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 all 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. 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 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). We found no exceptions.
5. We inquired with 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 inquired with Village management and determined that the Village did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Village as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
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 (when 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. For fiscal year 2022, we inquired of management and those charged with governance 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 non-payroll transactions and determined 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 noted all of the Village's CRF allocations tested, totaling \$6,652, were expensed after September 30, 2022 contrary to the Care Act three-prong test.

Contract Compliance:

1. We inspected the Minutes/Appropriation Ledger and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected all contract subject to competitive bidding requirements for 2023 and 2022 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 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 We found no exceptions.
3. We inspect the modified contract documents for the contracts in procedure 1 and determined it contained:
 - a. Signatures of the contractor
 - b. Signatures of the appropriate officials including the legislative officers of a village.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 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, 2023 and 2022 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

June 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF AMANDA

FAIRFIELD 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 7/16/2024

65 East State 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