



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Village of Meyers Lake  
Stark County  
1600 North Park Avenue NW  
Canton, OH 44708

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Meyers Lake, Stark County, (the Village) for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2023 and 2022.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

### Current Year Observations

**Ohio Rev. Code § 5705.10(D)** provides in part that all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. The Village inappropriately recorded \$2,953 of Road Levy Fund homestead and rollback monies into the General Fund during 2023 and \$1,565 of Road Levy Fund homestead and rollback monies into the General Fund during 2022.

In addition to the fund posting errors noted above, the Village also improperly recorded homestead and rollback monies totaling \$6,024 in 2022 and \$11,939 in 2023 as Miscellaneous Revenue in the General Fund rather than Intergovernmental Revenue.

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 for accurate posting to the proper funds and accounts.

**Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2021 and 2020 included the following matters:

1. Non-compliance with Ohio Rev. Code § 149.43(E)(2). This was corrected during our audit.
2. Non-compliance with Ohio Rev. Code § 109.43(B) and 149.43(E)(2). This was corrected during our audit.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 30, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF MEYERS LAKE**

**STARK 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 5/14/2024**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)