



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

## 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, (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 § 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 § 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. We noted the Village did not withhold state income taxes for 2022 and 2023 for any of the officials and employees of the Village. The Village issued a Form 1099 to the Mayor and Clerk-Treasurer for their wages for 2022 and 2023. Ohio Rev. Code § 5747.07(B) requires every employer required to deduct and withhold any state income tax under § 5747.06 of the Revised Code to file a return and pay the amount required by law. The Village should withhold state income taxes from all applicable wages and remit these withholdings with the State of Ohio as soon as possible. Our prior audit also reported this deficiency.
2. We noted the Village did not withhold federal income taxes and Medicare taxes for 2022 and 2023 for any of the officials and employees of the Village. The Village issued a Form 1099 to the Mayor and Clerk-Treasurer for their wages for 2022 and 2023. 26 U.S. Code § 3403 states the employer shall be liable for the payment of the tax required to be deducted and withheld under 26 U.S. Code § 3402 and shall not be liable to any person for the amount of any such payment. The Village should withhold federal income taxes and Medicare taxes from all applicable wages and remit these withholdings, along with the related employer matching contributions, with the Internal Revenue Service as soon as possible. Our prior audit also reported this deficiency.
3. We noted the Village did not withhold contributions to the Ohio Public Employees Retirement System (OPERS) for 2022 and 203 for any of the officials and employees of the Village. There was no source documentation provided to indicate whether the individuals paid by the Village were employees or independent contractors.

### Current Year Observations (Continued)

The Village 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. Our prior audit also reported this deficiency.

4. We noted the Village did not file the 2023 cash basis annual report until March 14, 2024. 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. No extensions were obtained. The Village should make a complete filing within 60 days of the fiscal year-end. Our prior audit also reported this deficiency.
5. We noted the Village has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research. Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Village should establish a public records policy in accordance with the aforementioned Ohio Revised Code Sections. Our prior audit also reported this deficiency.
6. We noted the Village did not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Village should adopt a formal records retention schedule and send it to the Ohio history connection for review. Our prior audit also reported this deficiency.

**Current Year Observations (Continued)**

7. We noted the Village received Local Fiscal Recovery Funds in the amount of \$6,124 in 2022 that were placed into the General Fund, instead of a Special Revenue Fund. Ohio Rev. Code § 5705.09 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. The Village should refer to the Village Officer's Handbook for guidance for the proper establishment of new funds. Additionally, Auditor of state Bulletin 2021-004 provides accounting guidance regarding Local Fiscal Recovery Funds. Our prior audit also reported \$6,076 of Coronavirus State and Local Fiscal Recovery Funds were posted to the General Fund instead of a Special Revenue Fund. The errors totaling \$12,200 posted to the General Fund were corrected by the Village via a fund balance adjustment and establishment of the Local Fiscal Recovery Fund.
8. We noted in 2022 a gasoline excise tax allocation of \$406 and an auto registration allocation of \$29 were posted to the Street Improvement Levy Fund instead of to the Street Construction, Maintenance and Repair Fund. 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 Street Improvement Levy Fund should be decreased by \$435, and the Street Construction, Maintenance and Repair Fund should be increased by \$435. The Village has made this adjustment.
9. We noted the Mayor and three Council members did not attend public records training for their term ended December 31, 2023. Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1) require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. The Village's elected officials should attend public records training during their term of office.
10. We noted that General Fund expenditures of \$47,102, exceeded appropriations by \$15,502 for the year ended December 31, 2023. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority from expending money unless it has been appropriated. The Clerk-Treasurer should not certify the availability of funds and should deny payment requests exceeding appropriations. The Clerk-Treasurer may request the Village Council to approve increased expenditure levels by increasing appropriations and amending estimated resources, if necessary.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 15, 2024

# 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 7/25/2024**

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](http://www.ohioauditor.gov)