



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Village of Butlerville
Warren County
8516 Walnut Street
PO Box 85
Pleasant Plain, Ohio 45162

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 Butlerville, Warren County, (the Village) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 examined the cash reconciliation prepared as of December 31, 2024. It included an unexplained reconciling item of \$257, which results in actual available cash exceeding fund balances by this amount. The fiscal officer was unable to determine what this amount represented. We recommend the Village maintain support for all reconciling items on their cash reconciliations.
2. The Village did not submit any withholdings or supporting documentation for Medicare, taxes, and/or pension for 2023 and 2024. We recommend that the Village consult with their legal counsel concerning payroll withholdings and withhold and remit payroll taxes as needed. The Auditor of State will refer this matter to the Internal Revenue Service and the Ohio Department of Taxation.
3. The Village elected officials, did not during their term of office, attend the required Certified Public Records Training or have an appropriate designee attend a training as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B). We recommend the Village elected officials or their appropriate designee attend the required training.
4. The Village filed its annual financial reports for the year ended December 31, 2024 on June 4, 2025 and the year ended December 31, 2023 on June 25, 2025, which was after the respective deadlines of February 29, 2024, and March 3, 2025. Ohio Rev. Code § 117.38 requires entities to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. The Village should file its annual financial reports timely.

Current Status of Matters Reported in our Prior Engagement

1. We examined the cash reconciliation prepared as of December 31, 2022. It included an unexplained reconciling item of \$219, which results in actual available cash exceeding fund balances by this amount. The fiscal officer was unable to determine what this amount represented. We recommend the Village maintain support for all reconciling items on their cash reconciliations. This has not been corrected and is reported as Current Year Observation 1.
2. The Village did not submit any withholdings or supporting documentation for Medicare, taxes, and/or pension for 2022 and 2021. We recommend that the Village consult with their legal counsel concerning payroll withholdings and withhold and remit payroll taxes as needed. The Auditor of State will refer this matter to the Internal Revenue Service and the Ohio Department of Taxation. This has not been corrected and is reported as Current Year Observation 2.
3. The Village did not have a records retention policy or schedule during the engagement period and so could not make it readily available to the public as required by Ohio Rev. Code 149.43(B)(2). This was corrected in the current engagement period.
4. The Village did not have their public records policy displayed in all branches of the Village as required by Ohio Rev. Code 149.43(E)(2). This was corrected in the current engagement period.
5. The Village elected officials, did not during their term of office, attend the required Certified Public Records Training or have an appropriate designee attend a training as required by Ohio Rev. Code 149.43(E)(1). This has not been corrected and is reported as Current Year Observation 3.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 13, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BUTLERVILLE

WARREN 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 8/26/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov