



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Village of Jerusalem
Monroe County
P.O. Box 40
Jerusalem, Ohio 43747

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 Jerusalem, Monroe County, Ohio (the Village), for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 a manufactured home tax receipt was posted to the Street Fund in the amount of \$86 and to the State Highway Fund in the amount of \$7. This receipt should have been posted to the General Fund. Ohio Rev. Code § 5705.10(A) states that all revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund. The Village has made this adjustment.
2. We noted expenditures exceeded appropriations in the General Fund at December 31, 2022 by \$3,666. Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. The Village Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.
3. We noted the Village's records retention schedule has not been sent to Ohio History Connection for review and approval. Ohio Rev. Code §§ 149.39 and 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 History Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval.

Current Year Observations (Continued)

4. We noted during 2021 the Village purchased a refrigerator for \$699 and rented a dumpster on two different days for a total of \$678, both were paid from the Street Fund. The refrigerator was purchased to be used in a building the Village rents to the public and the dumpsters were rented for Village clean-up days where the public had access to the dumpsters. The refrigerator and rentals of the dumpster should have been paid from the General Fund. Ohio Rev. Code § 5705.10(I) provides that money paid into a fund shall be used only for the purposes for which said fund has been established. The Village made this adjustment to the General and Street Funds on November 7, 2023.

Current Status of Matters Reported in our Prior Engagement

We noted two Council members did not attend public records training for their term ended December 31, 2021. 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.

Our prior basic audit for the years ended December 31, 2020 and 2019, noted the Village's Council members did not attend the required training.



Keith Faber
Auditor of State
Columbus, Ohio

November 9, 2023

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF JERUSALEM

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 11/28/2023

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This report is a matter of public record and is available online at
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