



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Kirby
Wyandot County
P.O. Box 63
Kirby, Ohio 43330-0063

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 Kirby, Wyandot County, Ohio (the Village) for the years ended December 31, 2018 and 2017.

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 Villages' 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, 2018 and 2017.

The Villages' 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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 included a noncompliance comment for not withholding Ohio income taxes. We noted the 2018 and 2017 annual reports included a similar error.

Ohio Rev. Code § 5747.06 provides in part, every employer maintaining an office or transacting business within this state and making payment of any compensation to an employee who is a taxpayer shall deduct and withhold from such compensation for each payroll period an income tax unless the cash remuneration paid for the employee service is three hundred dollars or less per quarter.

Ohio income taxes were not withheld from the Mayor and Fiscal Officer's wages throughout the audit period, and the Mayor and Fiscal Officer are paid \$330 and \$1,000 per quarter, respectively. There were also no Ohio taxes remitted to the State by the Village. Failure to withhold and remit state taxes could result in fines and penalties being assessed against the Village. The Village should begin withholding and remitting the required tax.

This matter will be referred to the Ohio Department of Taxation for whatever action they deem necessary.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

May 14, 2019

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VILLAGE OF KIRBY

WYANDOT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 28, 2019**