



OHIO AUDITOR OF STATE
KEITH FABER





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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of West Lafayette
Coshocton County
113 East Railroad Street
West Lafayette, Ohio 43845

We have performed the procedures enumerated below on the Village of West Lafayette's (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each opinion unit recorded in the YTD Fund Report for Year 2023 to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the YTD Fund Report for Year 2024 to the December 31, 2023 balances in the YTD Fund Report for Year 2023. We found no exceptions.

Cash and Investments (Continued)

3. We agreed the 2024 and 2023 bank reconciliation balances as of December 31, 2024 and 2023 to the total fund cash balances reported in the YTD Fund Report and the financial statements filed by the Village in the HINKLE System. The amounts agreed for 2024. The bank reconciliation agreed to the YTD Fund Report for 2023; however, this balance was \$9,707 more than the financial statements filed in the HINKLE System as the financial statements excluded two funds from reporting.
4. We confirmed the December 31, 2024 bank account balances with the Village's financial institutions. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We traced interbank account transfers occurring in December of 2024 and 2023 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Listing (DTL) and the County Auditor Audit Trail by Vendor Report for 2024 and a total of 5 from 2023:
 - a. We compared the amount from the above named reports to the amount recorded in the Detail Revenue Transactions by Fund Report. The amounts agreed.
 - b. We inspected the Detail Revenue Transactions by Fund Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. In 2024, the Village received \$10,229 for water and sewer special assessments and reported it in the General Fund instead of the Sewer Fund. They received \$1,061 for weed removal special assessments and reported it in the Sewer Fund instead of the General Fund. This resulted in \$9,168 being reported in the General Fund that should have been reported in the Sewer Fund. The accounting system has been updated accordingly. We found no other exceptions. However, because we did not inspect all confirmable receipts, our report provides no assurance regarding whether or not other similar errors occurred.
 - c. We inspected the Detail Revenue Transactions by Fund Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Detail Revenue Transactions by Fund Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Detail Revenue Transactions by Fund Report included the proper number of tax receipts for each year. We found no exceptions.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (Continued)

3. We confirmed the total amounts paid by Coshocton County on behalf of the Village for the Community Development Block Grant during 2024 and 2023 with the Detail Revenue Transactions by Fund Report. We found no exceptions.
 - a. We inspected the Detail Revenue Transactions by Fund Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the Detail Revenue Transactions by Fund Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Income Tax Receipts

1. We obtained the December 31, 2024 and 2023 Monthly Distribution reports submitted by the Regional Income Tax Agency (RITA), the agency responsible for collecting income taxes on behalf of the Village. We obtained income taxes remitted by the Ohio Department of Taxation from the State Distribution Transaction Listing (DTL). We agreed the total gross income taxes per year to the Village's Revenue Report by Fund Report. The amounts agreed.
2. We obtained the original income tax ordinance which set the rate and effective period. The original ordinance was dated November 11, 2002. The latest council approved amendment for the engagement period was dated November 27, 2023. We agreed the most recent approved rate to the rate on RITA's supporting documentation. We found no exceptions.
3. We compared the allocation of income tax receipts for the years ended December 31, 2024 and 2023 to the Village's funds according to the allocation requirements of Ordinance No. 2023-54 and Ordinance No. 2022-43, respectively. The allocation agreed with the percentages the Ordinance requires.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2024 and 10 other receipts from the year ended 2023 and:

- a. Agreed the receipt amount recorded in the Detail Revenue Transactions by Fund Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Detail Revenue Transactions by Fund Report to determine the receipt was posted to the proper funds and was recorded in the proper year. We found no exceptions.

Sewer Fund

1. We obtained the December 31, 2024 and 2023 Expense Audit Trail reports submitted by the City of Coshocton, the organization responsible for collecting utility payments on behalf of the Village. We agreed the total gross utilities per year from the City plus the amount from the additional business to the Village's Detail Revenue Transactions by Fund Report. The amounts agreed. Included in the Village's Detail Revenue Transactions by Fund Report include were collections for one business that were billed and collected directly by the Village. These collections were tested in procedures 2 through 4.

Sewer Fund (Continued)

2. For the one business that the Village bills and collects utilities, we selected 10 sewer fund collection cash receipts from the year ended December 31, 2024 and 10 sewer fund collection cash receipts from the year ended 2023 recorded in the Detail Revenue Transactions by Fund Report and determined whether the:
 - a. Receipt amount per the Detail Revenue Transactions by Fund Report agreed to the amount recorded to the credit of the customer's account on the Pearl Valley Monthly Invoices. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. As the Village does not maintain an accounts receivable system, outstanding amounts due, if any, were brought forward to the subsequent month's billing. The amount received in the Detailed Revenue Transactions by Fund Report agreed to the Pearl Valley Monthly Invoice; subsequent month invoices documented no amounts due from prior months. We found no exceptions.
 - ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period. We found no exceptions.
 - c. Receipt was posted to the proper fund and was recorded in the year received. We found no exceptions.
3. The Village does not maintain an accounts receivable system. Outstanding amounts due, if any, were brought forward to the subsequent month's billing. We reviewed the Pearl Valley Monthly Invoices Spreadsheet and Invoices for December 2024 and 2023 and the Detail Revenue Transactions by Fund Report. The December billing was received in December for 2024 and 2023. As such, there were \$0 in accounts receivable as of December 31, 2024 and 2023.
4. We compared the Pearl Valley Monthly Invoices Spreadsheet to the Detail Revenue Transactions by Fund Report. There were \$0 in non-cash receipts adjustments for the years ended December 31, 2024 and 2023.

Debt

1. From the prior audit report, we observed bonds, loans and financed purchases were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3 with the exception of the 2013 Home Loan & Savings Consolidation Loan, which has been adjusted by \$28 to \$92,954 to agree to the actual outstanding balance.
2. We inquired of management and inspected the Detail Revenue Transactions by Fund Report and Expense Budget Detail Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. We included the newly issued debt for 2024 and 2023 in the Summary Debt table below.

Debt (Continued)

3. From the summary of outstanding debt for 2024 and 2023 below:

- We agreed the principal and interest payments from the related debt amortization schedules, or invoices, to Sewer Fund, Street Repair Fund, Street Fund, State Highway Fund, MVL Fund, OPWC Street Sewer Fund, Police Debt fund, and Fire Debt Fund payments reported in the MTD/YTD Total Expense Report by Fund and included the total principal payments for both years in the table below. We found no exceptions.
- We compared the date the debt service payments were due to the date the Village made the payments. We found no exceptions.
- Based on the principal payments made, we agreed the outstanding balances to debt amortization schedules and lender invoices and included the outstanding balances in the summary table below. We found no exceptions.
- For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Village was in compliance with its debt covenants. We found no exceptions.

Summary Debt Table					
Debt Issued	Carry Forward Balance January 1, 2023	New Issue 2023	New Issue 2024	Total Principal Payments 2023/2024	Outstanding Balance December 31, 2024
2013 Home Loan & Savings Consolidation Loan	\$92,954	\$0	\$0	\$29,250	\$63,704
2004 OWDA Wastewater Treatment Loan No. 4045	\$183,853	\$0	\$0	\$24,694	\$159,159
2021 OWDA Pearl Valley Loan No. 5615	\$148,136	\$0	\$0	\$15,176	\$132,960
2022 OWDA Water System Improvement Loan No. 9952	\$192,119	\$152,881	\$10,000	\$106,500	\$248,500
2002 OPWC Riverfront Estates Loan No. CN31D	\$12,693	\$0	\$0	\$12,693	\$0
2004 OPWC Wastewater Treatment Loan No. CN16G	\$19,023	\$0	\$0	\$8,456	\$10,567
2013 OPWC Wastewater Treatment Loan No. CN19N	\$501,572	\$0	\$0	\$47,771	\$453,801
2014 OPWC Kirk Street / Union Avenue Improvement Loan No. CN20Q	\$35,300	\$0	\$0	\$28,240	\$7,060
2019 OPWC Johnson Street Sewer Extension Loan No. CN33V	\$309,093	\$0	\$0	\$22,479	\$286,614
2019 Equipment Bonds	\$7,579	\$0	\$0	\$7,579	\$0
2020 Ford Truck Bonds	\$7,122	\$0	\$0	\$6,558	\$564
2021 Police Vehicle Bonds	\$2,811	\$0	\$0	\$2,811	\$0
2021 Master Lease Purchase Pumper Truck	\$654,548	\$0	\$0	\$77,572	\$576,976
2024 Park National Police Ford Explorer Bonds	\$0	\$0	\$61,090	\$0	\$61,090

Debt (Continued)

4. For any new debt identified in procedure 2 and added to the table in procedures 3, we agreed the amount of debt proceeds received for 2024 and 2023 from the debt documents to amounts recorded in the General Fund and OWDA Sewer WWTP Fund, respectively, per the Detail Revenue Transactions by Fund Report. The amounts agreed. However, the bonds reported in 2024 in the General Fund were improper as Ohio Rev. Code § 5705.09(E) required that bond proceeds be reported in a bond fund (i.e. capital projects fund). The Village received \$61,090 in bond proceeds and disbursed \$46,900 of it. As a result, \$14,190 was remaining in the General Fund that should be reported in a Capital Projects Fund at December 31, 2024. The accounting system has been updated accordingly.
5. For new debt issued during 2024 and 2023, we inspected the ordinances, which stated the Village must use the 2024 Park National Police Ford Explorer Bond proceeds to purchase a police cruiser and all related equipment and necessary appurtenances, and that the Village must use the OWDA Water Improvement Loan No. 9952 proceeds for wastewater system improvements. We inspected the Expense Budget Detail Report and observed the Village purchased a police cruiser in November 2024. However, \$14,190 of the 2024 Park National Police Ford Explorer Bonds were unspent as of December 31, 2024. We inspected the OWDA Loan Detail Report and observed the Village disbursed OWDA proceeds for the wastewater system improvements. We found no exceptions.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Payroll Detail History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail History Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the Employee Timesheets and Village Pay Schedule Ordinances. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees and Council Members from 2024 and 3 new employees and Council Members from 2023 and:
 - a. We inspected the employees' and Council Members' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Payroll Detail History Report.We found no exceptions.

Payroll Cash Disbursements (Continued)

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period during 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2025	December 18, 2024	\$2,852	\$2,852
State income taxes	January 15, 2025	December 18, 2024	\$1,276	\$1,276
Village of West Lafayette income tax	January 15, 2025	December 18, 2024	\$903	\$903
OPERS retirement	January 30, 2025	January 21, 2025	\$6,334	\$6,334
OP&F retirement	January 31, 2025	January 22, 2025	\$7,714	\$7,714

Non-Payroll Cash Disbursements

We selected 10 disbursements from the Complete Check Report for the year ended December 31, 2024 and 10 from the year ended 2023 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the canceled check agreed to the check number, date, payee name and amount recorded in the Complete Check Report and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General, Street, and Sewer Funds as recorded in the MTD/YTD Total Expense Report by Fund. Expenditures did not exceed appropriations. Expenditures did not exceed appropriations. However, 2023 Sewer Fund appropriations and carryover appropriations reported in the MTD/YTD Expense Report by Fund were \$4,500 less than Council approved appropriations and carryover appropriations. Because we did not inspect the appropriations of all funds, our report provides no assurance regarding whether or not other similar errors occurred.
2. We inspected the only interfund transfer from 2024 and all three transfers from 2023 from the Detail Revenue Transactions by Fund Report and the MTD/YTD Total Expense Report by Fund for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner. We identified one transfer which was made in accordance with Ohio Rev. Code § 9.39 for funds which were reverting to the General fund from the unclaimed monies fund.

Compliance – Budgetary (Continued)

3. We inspected the YTD Fund Report for the years ended December 31, 2024 and 2023 for negative cash fund balance. Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected 5 public records requests from the engagement period and inspected each request to determine the following:
 - a. The Village was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Village did not have any denied public records requests during the engagement period.
 - c. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Village had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inquired with Village management and determined that there was no written evidence that the Public Records Policy was provided to the records custodian /manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inspected the Village's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We selected all applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for all selected and the review of the schedules. This was required by Ohio Rev. Code § 149.39. We found no exceptions.
8. We inspected individual proof of attendance and the Ohio Attorney General's website and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). One elected official did not attend training during their term ended December 31, 2023. We found no other exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.

Sunshine Law Compliance (Continued)

10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

Contract Compliance

1. We inquired of management and inspected the minutes and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected 1 contract subject to competitive bidding requirements for 2024 and 1 for 2023 and
 - a. We inspected the contract and other bids for the contracted expenditure and determined:
 - i. The Village accepted the lowest bid and met the requirements of Ohio Rev. Code § 735.05
 - ii. No bid splitting occurred.
 - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
 - iv. No apparent interest in the contract by a public official occurred.We found no exceptions.
 - b. We inspected the advertisements of the proposals for bids in the newspaper and determined they were made as required by Ohio Rev. Code § 731.14 or 731.141. We found no exceptions.
3. We inspected the modified contract documents for the contracts in procedure 1 and determined it contained:
 - a. Signatures of the contractor
 - b. Signatures of the appropriate officials including the Village Administrator.The modified contract was not signed by the contractor. We found no other exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2024 and 2023, in the Hinkle system. We found no exceptions.

Other Compliance (Continued)

2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code §§ 507.12 and 733.81. Fiscal Officer obtained the required training.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

June 17, 2025

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF WEST LAFAYETTE

COSHOCTON 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 7/1/2025

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