



**VILLAGE OF VENEDOCIA
VAN WERT COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2012-2011



Dave Yost • Auditor of State



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Village of Venedocia
Van Wert County
Venedocia, Ohio

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 Venedocia, Van Wert County, (the Village) for the years ended December 31, 2012 and 2011.

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 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, 2012 and 2011.

The Village's 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.

The prior audit for the years ended December 31, 2010 and 2009 included seven exceptions in the report. Only two of the exceptions were noted again during our review. The Appropriation Resolution reflected \$24,985 for the General fund in 2012, but the accounting system showed appropriations of \$25,998.94 resulting in a variance of \$1,013.94. Also the Certificate of Estimated Resources reflected estimated receipts of \$13,576.50 for the General Fund in 2012, but the accounting system showed estimated receipts of \$13,832.40, which is a variance of \$255.90. The Village should implement procedures to provide that the accounting records agree to the approved budgetary amounts.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 21, 2013

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VILLAGE OF VENEDOCIA

VAN WERT 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
APRIL 18, 2013