



Dave Yost • Auditor of State





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Village of Norwich  
Muskingum County  
P.O. Box 15  
Norwich, Ohio 43767

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 Norwich, Muskingum County, Ohio (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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government's financial statements, transactions or balances for the years ended December 31, 2012 or 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.

## Current Year Observations

1. We examined the bank reconciliations prepared as of December 31, 2012 and at March 31, 2013. Both reconciliations included an unexplained reconciling item of \$17.87, which results in fund balances exceeding actual available cash by this amount. The fiscal officer was unable to determine what this amount represented.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should review transactions recorded since the last reconciliation and correct the error.

2. We noted the county auditor settlement sheets for 2012 and 2011 were being posted to the Village's accounting system at net instead of gross. By posting the county auditor settlement sheets at net, the Village is understating receipts and expenditures. The fiscal officer should post county auditor settlement sheets at gross.

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

**Dave Yost**  
Auditor of State

May 8, 2013

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VILLAGE NORWICH-MUSKINGUM COUNTY

MUSKINGUM 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, 2013