



Dave Yost • Auditor of State



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Village of Aquilla
Geauga County
65 Turner Drive
Chardon, Ohio 44024

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 Aquilla, Geauga 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 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 compared the total estimated receipts from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Section 5705.36(A)(1), to the amounts recorded in the UAN Revenue Ledger for the General, Road and Street Lighting Funds for the years ended December 31, 2012 and 2011. We noted the amounts on the *Certificate* agreed to the amount recorded in the accounting system, except for the Road Fund. The UAN Revenue Ledger recorded budgeted (i.e. certified) resources for the Road Fund of \$22,770 for 2012. However the final *Amended Official Certificate of Estimated Resources* reflected \$21,135. The Fiscal Officer should periodically compare amounts recorded in the Revenue Status Report to amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Council may be using inaccurate information for budgeting and to monitor spending.

Current Status of Matters we Reported in our Prior Engagement

2. In addition to the budgetary matter reported in item 1 above, our prior audit for the years ended December 31, 2010 and 2009 included budgetary violations of 5705.39 appropriations exceeding the certified resources and 5705.41(B) expenditures (disbursements plus certified commitments) from exceeding appropriations. Per review of budgetary testing, it was noted these issues were eliminated.

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

Dave Yost
Auditor of State

July 19, 2013

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VILLAGE OF AQUILLA

GEAUGA 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
AUGUST 1, 2013**