



Dave Yost • Auditor of State



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Village of Milledgeville
Fayette County
P.O. Box 40
Milledgeville, Ohio 43142

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 Milledgeville, Fayette County, (Village) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Our Current Observations

1. The Village did not withhold or remit a total of \$47.88 in state taxes from council, mayoral or fiscal officer's salaries in in the amounts of \$24.37 and \$34.05 for 2013 and 2012 respectively. Ohio Rev .Code §5747.06 states, in part, "every employer shall deduct and withhold the tax on the date that the employer directly, indirectly, or constructively pays the compensation to, or credits the compensation to the benefit of, the employee." Additionally, the Village did not maintain a payroll register.

We recommend that the Village withhold and remit Ohio State taxes from wages of employees and elected officials. The Village should also maintain a payroll register.

Current Status of Matters Reported in the Prior Engagement

2. The prior AUP noted budgeted resources recorded in the Revenue Status Report did not agree with the final *Amended Official Certificate of Estimated Resources*

We noted during our review of the Village's 2013 and 2012 budgetary statements that sufficient corrective action had been taken.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

July 21, 2014



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VILLAGE OF MILLEDGEVILLE

FAYETTE 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 5, 2014