



Dave Yost • Auditor of State





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Village of Mutual  
Champaign County  
6097 St. Rt. 161  
Mechanicsburg, Ohio 43044

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 Mutual, Champaign County, (the 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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## **Current Status of Matters we Reported in our Prior Engagement**

In the prior agreed-upon procedures report for the years ended December 31, 2011 and 2010, the Village received an exception for not complying with Ohio Revised Code Section 5705.41(D), which requires prior certification of expenditures on or before the invoice date unless a *Then and Now Certificate* is used. Current year observations identified no instances of noncompliance.

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

**Dave Yost**  
Auditor of State

March 28, 2014

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**VILLAGE OF MUTUAL**

**CHAMPAIGN 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 17, 2014**