



Dave Yost • Auditor of State





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Village of Zanesfield  
Logan County  
PO Box 62  
Zanesfield, Ohio 43360

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 Zanesfield, Logan 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.

## Current Year Observations

We noted the Village did not withhold federal or state income taxes from employees' payroll checks for 2013 or 2012. The Village notified employees at the beginning it would not withhold the taxes; however calculations were not performed to determine if withholding were required.

**26 USC Section 3402** requires employers to deduct and withhold federal income taxes. **Ohio Rev. Section 5747.06(A)** requires employers to deduct and withhold state incomes taxes.

The Village should calculate applicable withholdings for federal and state income taxes each pay period to determine if withholdings are required and should be remitted to the applicable governments.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

March 31, 2014

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**VILLAGE OF ZANESFIELD**

**LOGAN 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 10, 2014**