



Dave Yost • Auditor of State



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Village of Adamsville
Muskingum County
7465 Adamsville Road
Adamsville, Ohio 43802

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Adamsville, Muskingum County, Ohio (the Village) for the years ended December 31, 2014 and 2013.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2014 or 2013.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observation

The Village withheld Social Security and Medicare for the fourth quarter of 2014 totaling \$142 from elected Officials' quarterly pay but did not remit to the Internal Revenue Service until March 16, 2015. The Village should take the necessary action to remit amounts to the Internal Revenue Service timely to help avoid penalties.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit for the years ended December 31, 2012 and 2011 included a comment, noting the Village withheld Social Security and Medicare totaling \$243 from elected Officials' quarterly pay during 2012 that was not remitted to the Internal Revenue Service. Upon review of the Village's 2013 vouchers, the Village paid back remittances with penalties in 2013 to correct this observation from the 2012-11 audit.
2. For the years ended December 31, 2010 and 2009, tax settlements were posted at the net amount received rather than the gross settlement amount. As a result, receipts and expenditures were understated for the year. Upon review of the Village receipts and appropriations ledgers, the Village corrected this for the current audit period.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 14, 2015

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VILLAGE OF ADAMSVILLE

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
OCTOBER 8, 2015**