



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, 2016 and 2015.

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, 2016 or 2015.

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 Observations

1. We noted tax settlements were posted at the net amount rather than the gross settlement amount. This results in the receipts and disbursements being understated. The Fiscal Officer should record all tax settlements at the gross amount. The corresponding fees charged to the Village should be posted as memorandum disbursements.
2. We noted the Village recorded manufactured home tax settlements as Intergovernmental receipts rather than as Property and Other Local Taxes. The Fiscal Officer should record all tax settlements according to the Village Officer's Handbook.
3. The Village did not include the amount of a certificate of deposit of Village funds in its cash journal or financial statements prepared for 2016 or 2015; however, the certificate of deposit was properly included in a note disclosure in the notes to the financial statements. The Village should include all interim deposits in the cash journal as well as the annual financial statements.

Current Status of Matters We Reported in our Prior Engagement

Our prior engagement for 2014 and 2013 included a matter regarding the Village's failure to timely submit monies withheld from for Social Security and Medicare. Our review of the Village's 2017 vouchers noted the Village had corrected this matter and timely remitted amounts due to the Internal Revenue Service.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 26, 2017

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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
JULY 6, 2017