



Dave Yost • Auditor of State





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Village of Midway  
Madison County  
P.O. Box 119  
Sedalia, Ohio 43151

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 Midway, Madison 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 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, 2016 and 2015.

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

The Village's budgetary information in the accounting system should reflect what is certified to and approved by the County. For fiscal years ended December 31, 2016 and 2015, estimated receipts were not recorded within the accounting system. Failure to input estimated receipts in the accounting system could result in the Village being in violation of the Ohio Revised Code. Furthermore, this could result in improper information being used by management to make decisions. We recommend the Village properly input estimated receipts into the accounting system.

## Current Status of Matters We Reported in Our Prior Engagement

In addition to the matter reported above, the current status of the matters reported in the prior engagement is as follows:

1. Noncompliance with Ohio Revised Code Section 5705.39 for appropriations exceeding the final budgeted amount per the Certificate of Estimated Resources. The Village has fully corrected this matter as appropriations did not exceed the final budgeted amount per the Certificate of Estimated Resources for the years ended December 31, 2016 and 2015.
2. The Village had a credit card and was operating without an approved credit card policy in place. The Village has corrected this by approving a credit card policy and requiring credit card users to annually sign a credit card agreement.
3. Noncompliance with 26 U.S.C. Section 3101(a) for failure to properly withhold social security tax. The Village has fully corrected this matter and now properly withholds social security tax when required.

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

**Dave Yost**  
Auditor of State

April 28, 2017

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VILLAGE OF MIDWAY

MADISON 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  
MAY 11, 2017