



Dave Yost • Auditor of State





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June 12, 2018

The Village of Montezuma  
Mercer County  
69 W. Main Street  
P.O. Box 178  
Montezuma, Ohio 45866

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 Montezuma, Mercer County, (the Village) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 the following significant compliance and accounting issue to report.

## Current Year Observations

The Village did not properly record on-behalf of activity for a Village project. On behalf amounts of \$169,356 and \$30,536 should have been recorded as revenues and expenditures in 2017 and 2016 respectively. If the on behalf of amounts are not properly recorded, Council may be using inaccurate information for budgeting and monitoring purposes and financial statement may not properly reflect material activity of the Village. The Village should properly record on behalf activity as per the Auditor of State bulletin 2000-008.

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

**Dave Yost**  
Auditor of State

June 12, 2018

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VILLAGE OF MONTEZUMA

MERCER 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  
JUNE 28, 2018