



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 Section 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, 2012 and 2011.

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, 2012 or 2011.

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 withheld Social Security and Medicare in the amount of \$243 from elected official's quarterly pay during 2012. 26 U.S.C Section 3402 requires deductions to be transmitted to the Internal Revenue Service. We recommend the Village take the necessary action to repay amounts to the Internal Revenue Service in a prompt manner.

Current Status of Matters we Reported in our Prior Engagement

1. The prior audit for years ended December 31, 2010 and 2009 noted that tax settlements were posted at the net amount received, rather than the gross settlement amount. This results in receipts and disbursements being understated for the year. We noted the Village had not corrected this matter during the current audit period. We recommend the Fiscal Officer record all tax settlements at the gross amount received. The corresponding fees charged to the Village should be as memorandum disbursements.
2. The prior audit for years ended December 31, 2010 and 2009 also noted an overpayment to Council members, failure to timely post disbursements, and improper posting of estimated receipts and appropriations to the accounting journals. We noted during our inquiry of the Fiscal Officer and review of the Village's minutes and accounting journals that these matters appeared to be corrected during for the current audit period.

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

Dave Yost
Auditor of State

April 10, 2013



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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
APRIL 23, 2013