



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Village of Mifflin  
Ashland County  
1739 County Road 1095  
Ashland, Ohio 44805

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 Mifflin, Ashland 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 in 2011 the Village received \$86,573 of in-kind contributions from Ashland County for a Community Development Block Grant (CDBG) program. However, the Village did not record these contributions as a receipt and disbursement in its accounting records resulting in total receipts and disbursements being understated by \$86,573. The Village should ensure in-kind transactions are properly reflected in its accounting records.

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

**Dave Yost**  
Auditor of State

June 3, 2013

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**VILLAGE OF MIFFLIN**

**ASHLAND 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 13, 2013**