



Dave Yost • Auditor of State



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Village of Pleasant Plain
Warren County
Pleasant Plain, Ohio

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 Pleasant Plain, Warren 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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Year Observations

The Village is required to deduct retirement contributions from all payroll compensation. The Village has no employees; therefore, its elected officials are ineligible for membership in the Ohio Public Employees Retirement System (OPERS). Any elected official that does not participate in OPERS is required to contribute to Social Security. The Village is then responsible to contribute the employer's share to Social Security. The Village paid all elected officials in December 2012 and 2011 for wages earned during the calendar year, and no contributions to Social Security were made in either year. The Fiscal Officer should withhold Social Security contributions from the elected officials' compensation. Employee and employer contributions should then be remitted to Social Security.

Current Status of Matters we Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2010 and 2009 included six findings and a significant deficiency related to failure to properly adhere to the budgetary requirements and improper recording of receipts and disbursements. The Village appears to have corrected these findings and the significant deficiency.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

August 9, 2013



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VILLAGE OF PLEASANT PLAIN

WARREN 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
AUGUST 20, 2013