



Dave Yost • Auditor of State



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Village of Chatfield
Crawford County
6799 State Route 4
P.O. Box 102
Chatfield, Ohio 44825

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 Chatfield, Crawford County, Ohio (the Village) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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

1. We noted the Village did not record budgeted receipts in its accounting system. Failure to integrate budgeted receipts into the accounting system inhibits management's ability to monitor actual receipts in comparison with amounts budgeted and could result in overspending.
2. We noted the Village did not utilize purchase orders and certify disbursements in accordance with Ohio Rev. Code Section 5705.41(D). Failure to certify disbursements could result in expenditures exceeding appropriations.

Current Status of Matters Reported in the Prior Engagement

1. The Village did not record budgeted receipts in its accounting system. This issue has been repeated above under Current Year Observations.
2. The Village did not utilize purchase orders and certify disbursements in accordance with Ohio Rev. Code Section 5705.41(D). This issue has been repeated above under Current Year Observations.

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Dave Yost
Auditor of State

August 5, 2014

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VILLAGE OF CHATFIELD

CRAWFORD 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 19, 2014**