



Dave Yost • Auditor of State





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Village of Limaville  
Stark County  
40 N. Atwater Ave.  
Limaville, Ohio 44640

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 Limaville, Stark County, (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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Government'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.

We noted the Village did not remit \$199 in social security/medicare payments withheld from employees to the Internal Revenue Service (IRS). This matter will be referred to the IRS.

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

**Dave Yost**  
Auditor of State

September 29, 2014

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**VILLAGE OF LIMAVILLE**

**STARK 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  
OCTOBER 14, 2014**