



Dave Yost • Auditor of State





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Village of Montezuma  
Mercer County  
Montezuma, 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 Montezuma, Mercer 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 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.

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

## **Current Status of Matters we Reported in our Prior Engagement**

Our prior agreed-upon procedures for the years ended December 31, 2011 and 2010 included an exception regarding the December 31, 2010 bank reconciliation. There were outstanding checks noted on the reconciliation that were not actual outstanding checks. We tested the outstanding check list in 2013 and no issues were noted. The prior audit agreed-upon procedures also included misclassifications between the Property Tax and Intergovernmental line account. No issues were noted during our testing in 2013 and 2012. The last item the prior agreed-upon procedures noted were expenditures not being properly encumbered. No issues were noted during our testing.

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

**Dave Yost**  
Auditor of State

March 25, 2014

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**VILLAGE OF MONTEZUMA**

**MERCER 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 8, 2014**