



Dave Yost • Auditor of State





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Village of Bairdstown  
Wood County  
101 ½ West Main Street  
North Baltimore, Ohio 45872-9309

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 Bairdstown, Wood County, Ohio (the Village) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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. There were three receipts from the State Distribution Transaction Lists (DTL) from 2014 that could not be located on the Village receipts journal. We attempted to confirm with the Ohio Administrative Knowledge System (OAKS) if these checks were cashed. As a result of this inquiry, we were able to find the deposit for two of the missing receipts. The third payment for Gas Tax in the amount of \$225.53 was never cashed by the Village and subsequently voided by OAKS. We recommend the Village contact OAKS and have the voided check in the amount of \$225.53 be reissued.
2. Posting to the system was not done in a timely manner, was mislabeled or erratic during 2014, making the tracing of receipts and deposits difficult. Reconciliations throughout 2014 included adjustments for receipts and or expenditures that were not posted to the Uniform Accounting Network (UAN) system. At December 31, 2014 the reconciliation reconciled and only included one adjustment for an EFT payment. We recommend that posting to the UAN system and deposit of receipts be made in a timely manner and in a fashion to provide an audit trail.

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

**Dave Yost**  
Auditor of State

August 27, 2015

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**VILLAGE OF BAIRDSTOWN**

**WOOD 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  
SEPTEMBER 10, 2015**