



Dave Yost • Auditor of State





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Village of Darbyville  
Pickaway County  
16671 Main Street  
Williamsport, Ohio 43164

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 Darbyville, Pickaway 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 or 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**

The Village is required to file timely withholding remittances and the appropriate tax forms to all Federal, State and local governments where tax payments are due. The Village filed their annual IRS form 944 late for the year ended December 31, 2013. IRS form 944 is required to be filed no later than January 31 for the preceding year for Federal, Social Security, and Medicaid taxes. The Village filed and mailed the payment for the year ended December 31, 2013 on March 17, 2014, 45 days after the filing deadline. The failure to monitor the required due dates can cause late filings, which can result in additional penalties and late fees to be paid by the Village. We recommend for the Village examine filing due dates and remit payments in accordance with the appropriate deadlines for all tax payments.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 27, 2015

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**VILLAGE OF DARBYVILLE**

**PICKAWAY 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 11, 2015**