



Dave Yost • Auditor of State



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Village of Mifflin
Ashland County
36 Main St, Rt. 4
Ashland, Ohio 44805

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 Mifflin, Ashland 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

We noted instances in which the Village was not depositing and recording checks for up to two months after receipt of the check. This could result in checks being lost or misplaced. We recommend the Village deposit and post all receipts in a timely manner.

Current Status of Matters We Reported in our Prior Engagement

The Village did not record in their books in-kind contributions from Ashland County for a Community Development Block Grant (CDBG) program during 2012-2011. For the current audit period, no CDBG funds were provided to the Village.

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

Dave Yost
Auditor of State
Columbus, Ohio

July 16, 2015

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VILLAGE OF MIFFLIN

ASHLAND 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 4, 2015**