



Dave Yost • Auditor of State

VILLAGE OF SPARTA
MORROW COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Village of Sparta
Morrow County
P.O. Box 8
Sparta, Ohio 43350

To the Village Council:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Village of Sparta, Morrow County, Ohio, (the Village) as of and for the years ended December 31, 2014 and 2013.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Village's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2014 and 2013, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Village of Sparta, Morrow County, Ohio as of December 31, 2014 and 2013, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2015, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

October 20, 2015

**VILLAGE OF SPARTA
MORROW COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$ 13,591	\$ -	\$ 13,591
Intergovernmental	12,165	4,904	17,069
Fines, Licenses and Permits	775	-	775
Earnings on Investments	20	9	29
Miscellaneous	774	-	774
<i>Total Cash Receipts</i>	<u>27,325</u>	<u>4,913</u>	<u>32,238</u>
Cash Disbursements			
Current:			
Security of Persons and Property	3,864	-	3,864
Transportation	-	2,870	2,870
General Government	15,721	-	15,721
<i>Total Cash Disbursements</i>	<u>19,585</u>	<u>2,870</u>	<u>22,455</u>
<i>Excess of Receipts Over Disbursements</i>	<u>7,740</u>	<u>2,043</u>	<u>9,783</u>
Other Financing Receipts			
Finding For Recovery Repaid	720	-	720
<i>Net Change in Fund Cash Balances</i>	8,460	2,043	10,503
<i>Fund Cash Balances, January 1</i>	<u>54,478</u>	<u>28,358</u>	<u>82,836</u>
Fund Cash Balances, December 31			
Restricted	-	30,401	30,401
Assigned	3,544	-	3,544
Unassigned (Deficit)	59,394	-	59,394
<i>Fund Cash Balances, December 31</i>	<u>\$ 62,938</u>	<u>\$ 30,401</u>	<u>\$ 93,339</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF SPARTA
MORROW COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Enterprise</u>
Operating Cash Receipts	
Charges for Services	<u>\$ 124,334</u>
<i>Total Operating Cash Receipts</i>	<u>124,334</u>
Operating Cash Disbursements	
Personal Services	23,313
Employee Fringe Benefits	3,862
Contractual Services	29,428
Supplies and Materials	<u>2,060</u>
<i>Total Operating Cash Disbursements</i>	<u>58,663</u>
<i>Operating Income</i>	<u>65,671</u>
Non-Operating Disbursements	
Principal Retirement	(24,246)
Interest and Other Fiscal Charges	<u>(6,328)</u>
<i>Total Non-Operating Disbursements</i>	<u>(30,574)</u>
<i>Net Change in Fund Cash Balances</i>	35,097
<i>Fund Cash Balances, January 1</i>	<u>173,490</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 208,587</u></u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF SPARTA
MORROW COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property and Other Local Taxes	\$ 11,294	\$ -	\$ 11,294
Intergovernmental	13,143	4,443	17,586
Fines, Licenses and Permits	925	-	925
Earnings on Investments	25	18	43
Miscellaneous	762	-	762
<i>Total Cash Receipts</i>	<u>26,149</u>	<u>4,461</u>	<u>30,610</u>
Cash Disbursements			
Current:			
Security of Persons and Property	3,604	-	3,604
Transportation	-	6,006	6,006
General Government	17,201	-	17,201
<i>Total Cash Disbursements</i>	<u>20,805</u>	<u>6,006</u>	<u>26,811</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,344</u>	<u>(1,545)</u>	<u>3,799</u>
Other Financing Receipts			
Finding For Recovery Repaid	13,946	-	13,946
<i>Net Change in Fund Cash Balances</i>	19,290	(1,545)	17,745
<i>Fund Cash Balances, January 1</i>	<u>35,188</u>	<u>29,903</u>	<u>65,091</u>
Fund Cash Balances, December 31			
Restricted	-	28,358	28,358
Unassigned (Deficit)	54,478	-	54,478
<i>Fund Cash Balances, December 31</i>	<u>\$ 54,478</u>	<u>\$ 28,358</u>	<u>\$ 82,836</u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF SPARTA
MORROW COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Enterprise
Operating Cash Receipts	
Charges for Services	\$ 126,516
<i>Total Operating Cash Receipts</i>	126,516
Operating Cash Disbursements	
Personal Services	20,890
Employee Fringe Benefits	3,810
Contractual Services	30,367
Supplies and Materials	6,499
<i>Total Operating Cash Disbursements</i>	61,566
<i>Operating Income</i>	64,950
Non-Operating Disbursements	
Principal Retirement	(23,800)
Interest and Other Fiscal Charges	(6,774)
<i>Total Non-Operating Disbursements</i>	(30,574)
<i>Net Change in Fund Cash Balances</i>	34,376
<i>Fund Cash Balances, January 1</i>	139,114
<i>Fund Cash Balances, December 31</i>	\$ 173,490

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF SPARTA
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Sparta, Morrow County, Ohio (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides sewer maintenance and sewer utility services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits

The Village maintains a checking account.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Fund:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

VILLAGE OF SPARTA
MORROW COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

D. **Fund Accounting (Continued)**

3. **Enterprise Funds**

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

E. **Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

1. **Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

2. **Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

3. **Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2014 and 2013 budgetary activity appears in Note 3.

F. **Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. **Nonspendable**

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

VILLAGE OF SPARTA
MORROW COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)

1. Summary of Significant Accounting Policies (Continued)

F. Fund Balance (Continued)

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. Equity in Pooled Deposits

The Village maintains a deposit and pool all funds use. The Ohio Revised Code prescribes allowable deposits. The carrying amount of deposits and at December 31 was as follows:

**VILLAGE OF SPARTA
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

2. Equity in Pooled Deposits and Investments (Continued)

	2014	2013
Demand deposits	\$301,926	\$256,326

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2014 and 2013 follows:

2014 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$25,057	\$28,045	\$2,988
Special Revenue	4,470	4,913	443
Enterprise	129,600	124,334	(5,266)
Total	\$159,127	\$157,292	(\$1,835)

2014 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$25,876	\$19,585	\$6,291
Special Revenue	14,200	2,870	11,330
Enterprise	129,725	89,237	40,488
Total	\$169,801	\$111,692	\$58,109

2013 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$24,503	\$40,095	\$15,592
Special Revenue	4,325	4,461	136
Enterprise	110,600	126,516	15,916
Total	\$139,428	\$171,072	\$31,644

2013 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$25,450	\$20,805	\$4,645
Special Revenue	11,200	6,006	5,194
Enterprise	106,200	92,140	14,060
Total	\$142,850	\$118,951	\$23,899

**VILLAGE OF SPARTA
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. Debt

Debt outstanding at December 31, 2014 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan	\$614,646	1%

The Ohio Water Development Authority (OWDA) loan relates to a water and sewer plant expansion project the Ohio Environmental Protection Agency mandated. The OWDA approved \$790,727 in loans to the Village for this project on January 31, 2008. The Village will repay the loans in semiannual installments of \$15,287, including interest, over 30 years. Sewer receipts collateralize the loan. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	OWDA Loan
2015	\$15,287
2016	30,574
2017	30,574
2018	30,574
2019	30,574
2020-2024	152,870
2025-2029	152,870
2030-2034	152,870
2035-2037	91,722
Total	\$687,915

**VILLAGE OF SPARTA
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

6. Retirement Systems

The Village employee belongs to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plan benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2014 and 2013, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2014.

7. Risk Pool Membership

The Village belongs to the Ohio Municipal Joint Self-Insurance Pool, (the "Pool"), an unincorporated non-profit association available to municipal corporations and their instrumentalities. The Pool is a separate legal entity per Section 2744 of the Ohio Revised Code. The Pool provides property and casualty insurance for its members. The Pool pays judgments, settlements and other expenses resulting for covered claims that exceed the members' deductibles.

The Pool changed its fiscal year end to March 31, effective in 2011, in order to align its financial reporting and budgeting with the renewal terms of its excess reinsurance policies.

The Pool cedes portions of its gross contribution written to a reinsurer under excess reinsurance agreements in order to limit its losses. Treaty basis excess-of-loss contracts in force protect the Pool against losses over the retention level; at March 31, 2014, retention levels are \$100,000 and \$175,000 for property and casualty coverages, respectively.

The Pool remains liable to the extent the reinsuring companies are unable to meet their contractual obligations under reinsurance agreements.

The Pool's financial statements (audited by other auditors) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained surplus at March 31, 2013 and 2014:

	<u>2013</u>	<u>2014</u>
Assets	\$833,561	\$1,030,198
Liabilities	<u>(782,525)</u>	<u>(882,203)</u>
Accumulated Surplus	<u>\$51,036</u>	<u>\$147,995</u>

8. Restitution Repaid from prior Clerk-Treasurers, Mayor, and Council Member

In 2006, a previous Clerk-Treasurer pledged guilty to theft in office and was ordered to pay \$49,500 in restitution to the Village, of which \$35,554 had been received as of December 31, 2012. For the year ended December 31, 2013, the remaining restitution in the amount of \$13,946 was received in full.

**VILLAGE OF SPARTA
MORROW COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014 AND 2013
(Continued)**

8. Restitution Repaid from prior Clerk-Treasurers, Mayor, and Council Member (Continued)

For the period 2003 through 2006, a finding for recovery was issued against a previous Mayor for public monies illegally expended, who was ordered to pay \$748.48 in restitution to the Village, of which \$0 had been received as of December 31, 2012. For the year ended December 31, 2014, restitution was received in the amount of \$576. As of this report date, \$172.48 remains outstanding.

For the period 2003 through 2006, a finding for recovery was issued against a prior Clerk-Treasurer for public monies illegally expended, who was ordered to pay \$128.43 in restitution to the Village, of which \$0 had been received as of December 31, 2012. For the year ended December 31, 2014, the restitution amount of \$128.43 was received in full.

For the period 2003 through 2006, a finding for recovery was issued against a prior Council Member for public monies illegally expended, who was ordered to pay \$125 in restitution to the Village, of which \$0 had been received as of December 31, 2012. For the year ended December 31, 2014, the restitution amount of \$125 was received in full.

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Village of Sparta
Morrow County
P.O. Box 8
Sparta, Ohio 43350

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Village of Sparta, Morrow County, Ohio, (the Village) as of and for the years ended December 31, 2013 and 2014, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated October 20, 2015, wherein we noted the Village uses a special purpose framework other than generally accepted accounting principles.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Village's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Village's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

October 20, 2015

**VILLAGE OF SPARTA
MORROW COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2014 AND 2013**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2012-01	Certification of Funds	Yes	
2012-02	Permanent Appropriations	Yes	

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Dave Yost • Auditor of State

VILLAGE OF SPARTA

MORROW 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
DECEMBER 29, 2015