



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of Bairdstown
101 ½ 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, 2012 and 2011.

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, 2012 or 2011.

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. Invoices for the months of January 2011 through August 2011 were missing contrary to the requirements of Ohio Administrative Code **§ 117-2-02(B)**. This could lead to inappropriate expenditures being made. Maintaining sufficient records is a mandatory process to insure proper review of the financial condition of the Village. We recommend all records be kept and maintained in an orderly fashion to ensure proper reviews.
2. We noted General Fund appropriations of \$21,625 exceeded estimated resources by approximately \$1,200 for the year ended December 31, 2012. Ohio Rev. Code Section 5705.39 limits appropriations to estimated resources. Because appropriations authorize spending, appropriating more than estimated resources potentially authorizes deficit spending. The Village of Bairdstown should reduce appropriations to the amount of estimated resources.

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

Dave Yost
Auditor of State

August 30, 2013

This page intentionally left blank.



Dave Yost • Auditor of State

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 24, 2013**