



Dave Yost • Auditor of State



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Village of Belle Valley
Noble County
P.O. Box 44
Belle Valley, Ohio 43717

Thank you for the information provided and the courtesies you extended to our staff during our recent visit to the Village of Belle Valley, Noble County.

We do not have any follow up questions or information requests at this time.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2010 and 2009 included a material weakness for not posting estimated receipts to the Village's accounting system or comparing budgeted receipts to actual receipts. We have determined that this was not corrected as of December 31, 2012.

You should understand that our services were not designed to provide any assurance on your financial statements, transactions or balances for the years ended December 31, 2012 or 2011 under generally accepted auditing standards.

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

Dave Yost
Auditor of State

March 1, 2013

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VILLAGE BELLE VALLEY

NOBLE 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
MARCH 19, 2013