



Dave Yost • Auditor of State



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Village of Elgin
Van Wert County
17810 State Route 81
Elgin, Ohio 45838

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 Elgin, Van Wert County, (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 and 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. We noted that the Village of Elgin does not maintain a revenue ledger, therefore they were not able to integrate budgetary data. Maintaining a revenue ledger with integrated budgetary data allows Council to review revenue per fund/account and to evaluate amounts received to budgetary estimates for the year. The Village of Elgin should maintain a revenue ledger with integrated budgetary data.
2. The Village did not maintain supporting documentation for the tax settlement sheets for both 2012 and 2011. Because the tax settlement sheets allocate gross amounts that are to be reported as tax revenue and deduction amounts that are to be reported as disbursements, the Village of Elgin should maintain the tax settlement sheets as supporting documentation.

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

Dave Yost
Auditor of State

March 21, 2013

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VILLAGE OF ELGIN

VAN WERT 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
APRIL 4, 2013