



Dave Yost • Auditor of State



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Village of West Millgrove
Wood County
4678 East Sandusky Street
P.O. Box 8
West Millgrove, Ohio 43467-0008

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 West Millgrove, Wood 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

1. Year-end reports on the Uniform Accounting Network (UAN) as of December 31, 2014 were not all available on the system. It appears the closeout procedures were not properly completed resulting in missing and incorrect reports. This could result in incorrect statements being presented. We were able to perform testing with the Village's printed year end reports. Closeout procedures must be followed and submitted information to the UAN system should be reviewed for accuracy.
2. The Village posted Auto Registration Tax receipts in the amounts of \$1,538 and \$1,348 for 2014 and 2013, respectively, due to the Street Construction Maintenance Fund (SCMR) to the General Fund instead. **Ohio Rev. Code § 5735.27** indicates license taxes distributed through the county must be deposited into a special fund for the purpose of street construction and maintenance. This includes gas tax and license taxes. The Clerk-Treasurer moved these amounts to the SCMR fund during our basic audit. Improperly posting revenues results in incorrect statements being presented. License taxes monies should be posted correctly.
3. We noted that General Fund expenditures of \$30,614 exceeded appropriations by \$30,468 for the year ended December 31, 2014. Ohio Rev. Code Section 5705.41(B) indicates no subdivision shall make any expenditure of money unless it has been lawfully appropriated. Because appropriations authorize spending, expending more than appropriating potentially permits deficit spending. The Village of West Millgrove should not spend more than appropriated.
4. We noted General Fund estimated resources for 2014 were not posted to the Uniform Accounting Network system (UAN). This is a tool to be used by management to monitor budget vs. actual receipts. We recommend the Village implement procedures to ensure estimated receipts are posted to the UAN and are monitored to ensure accuracy of posting of receipts. The prior audit also reported this deficiency.

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A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

June 10, 2015



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VILLAGE OF WEST MILLGROVE

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
JUNE 25, 2015**