



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Village of Batesville  
Noble County  
224 Main Pike Street  
Quaker City, Ohio 43773

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 Batesville, Noble 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. We noted the Fiscal Officer does not maintain a payroll register to document wages and withholdings. Ohio Admin. Code §117-2-02(D)(4)(a)(ii) provides that all public offices should maintain a payroll journal that records, assembles and classifies by pay period.
2. We noted the Village did not post estimated receipts to their accounting system or compare budgeted receipts to actual receipts. Ohio Admin. Code §117-2-02(C)(1) provides that all public offices should integrate the budgetary account, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts.
3. We noted the Village did not pay its annual Federal withholdings in a timely manner. The Village should pay bills in a timely manner to avoid late charges and penalties.
4. We noted the Village does not withhold Ohio income tax from Officials' wages. The Village should review the Ohio Department of Taxation withholding schedule to determine if employee wages should have Ohio income tax withheld.

## Current Status of Matters we Reported in our Prior Engagement

1. The prior audit for the years ended December 31, 2010 and 2009 included a material weakness for purchasing playground equipment from the Street Construction, Maintenance and Repair Fund instead of the General Fund. A finding for adjustment was proposed in the amount of \$1,664.90. The Village Fiscal Officer made the adjustment on May 30, 2013.

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

June 11, 2012



# Dave Yost • Auditor of State

**VILLAGE BATESVILLE**

**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  
JUNE 25, 2013**