



Dave Yost • Auditor of State



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Village of Summerfield
Noble County
P.O. Box 223
Summerfield, Ohio 43788

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 Summerfield, 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

We noted debt payments for the EMS loan were paid from the program code Security of Persons-Fire Protection instead of program code Security of Persons-EMS. In addition, the object code Capital Outlay-Equipment was posted instead of Debt Service-Principal and Debt Service-Interest. Also, we noted debt payments for the Truck Loan were paid from program code General Government-Other instead of Transportation-Other. In addition, the object code Security-Other was posted instead of Debt Service-Principal and Debt Service-Interest. Misposting of expenditure accounts misclassifies the financial statements. We recommend the fiscal officer review the UAN chart of accounts for Villages.

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 this prior audit noncompliance was not corrected as of December 31, 2012.

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

Dave Yost
Auditor of State

June 11, 2013

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VILLAGE SUMMERFIELD-NOBLE COUNTY

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**