



**VILLAGE OF UNIONVILLE CENTER  
UNION COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Village of Unionville Center  
Union County  
Unionville Center, Ohio

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 Unionville Center, Union 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 Observation

We noted that the Village purchased a flower arrangement in the amount of \$58.72 to send to a funeral. The Village does not have a policy regarding proper public purpose, nor did the Council approve a resolution to give prior authorization for this expenditure. ***State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)***, provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. This expenditure is not considered to be for a proper public purpose.

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

**Dave Yost**  
Auditor of State

April 5, 2013

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# Dave Yost • Auditor of State

VILLAGE OF UNIONVILLE CENTER

UNION 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 18, 2013