



Dave Yost • Auditor of State



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Village of New Weston
Darke County
P.O. Box 2A
New Weston, Ohio 45348

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 New Weston, Darke County, (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. We examined the Village's bank reconciliation for the year-ended December 31, 2014. We identified that the Village's reconciled bank balance was \$336 less than the balance reported on the Village's books. This was caused by receipts and disbursements that were dated December 31, 2014 and recorded in the Village's books after the bank reconciliation had been completed. The Village should not complete the monthly bank reconciliation until all transactions for the month have been entered into the Village's books and the books have been closed for the month. Failure to do so will lead to variances between the reconciled balance and the total fund balances on the Village's books. This could lead to undetected errors and irregularities.

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

Dave Yost
Auditor of State

July 1, 2015

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VILLAGE OF NEW WESTON

DARKE 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
JULY 14, 2015**