



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of Tarlton
Pickaway County
PO Box 155
Tarlton, OH 43156

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 Tarlton, Pickaway County, Ohio (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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.

Based on the results of our procedures, we found the following significant accounting issues to report.

Current Year Observations

1. Throughout the audit period, the Fiscal Officer signed her own payroll and reimbursement checks; however the Village has no policy authorizing the Fiscal officer the ability to sign checks written to herself. Pay rates and reimbursements were approved by the Council in the minutes and checks were found to be issued for the approved amount. We recommend for the Village to create a policy to specify who is allowed to sign checks.
2. In March 2014, the Village sold two parcels of land for a total of \$30,000 and used the proceeds to pay off the Village's existing loans. The Village understated its annual revenues and expenditures for fiscal year 2014 by only recording its net profits after the loans were paid off. We recommend for the Village to record all financial activity in its accounting software to enable the software to generate accurate monthly and year-end financial reports.

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

Dave Yost
Auditor of State

August 3, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

VILLAGE OF TARLTON

PICKAWAY 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
SEPTEMBER 6, 2016