



Dave Yost • Auditor of State



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Village of New Alexandria
Jefferson County
202 Chapel Hill Rd
Mingo Junction, Ohio 43938

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 Alexandria, Jefferson County, (the Village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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. Council was paid annually rather than monthly. The 2016 Medicare payment was withheld from wages, but has not yet been remitted.
2. Several state revenue receipts were not posted in the correct year.
3. The 2015 Annual Financial Report was filed on 8/25/17 and the 2016 Annual Financial Report was filed on 8/21/17.
4. The Village did not adopt an appropriation resolution for 2016.
5. In 2016 the Village failed to certify ending balances to the county auditor.
6. The amounts of receipts and disbursements were not transferred correctly from the cash journal to the Annual Financial Report.

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

Dave Yost
Auditor of State

October 5, 2017

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VILLAGE OF NEW ALEXANDRIA

JEFFERSON 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
OCTOBER 17, 2017