



Dave Yost • Auditor of State



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Village of Norwich
Muskingum County
P.O. Box 15
Norwich, Ohio 43767

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Norwich, Muskingum County, Ohio (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 § 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 or 2015..

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters We Reported in our Prior Engagement

1. Our previous engagement, for the years ended December 31, 2014 and 2013, included a non-compliance matter for the Village's failure to incorporate estimated receipts into its financial accounting system. This matter was corrected for the years ended December 31, 2016 and 2015 as we noted estimated receipts were included within the Village's Uniform Accounting Network reports.
2. In our previous engagements, for the years ended December 31, 2011 through December 31, 2014, the Village was noted to have unexplained reconciling items on its bank reconciliations. The reconciliations at December 31, 2016 and December 31, 2015 were noted to have only outstanding checks as reconciling items; therefore, we deemed this prior matter corrected for the years ended December 31, 2016 and 2015.
3. In the previous engagements, for the years ended December 31, 2011 through December 31, 2014, the Village was noted to have posted some of its property tax receipts from the County Auditor at net rather than gross according to the County Auditor settlement sheets. All property tax receipts reviewed for years ended December 31, 2016 and December 31, 2015 were noted to have been properly posted at the gross amount; therefore, this prior year matter was deemed to be corrected.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 1, 2017

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VILLAGE OF NORWICH

MUSKINGUM 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
MAY 16, 2017