



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

May 23, 2018

Village of Zanesfield  
Logan County  
P.O. Box 62  
Zanesfield, Ohio 43360

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 Zanesfield, Logan County, (the Village) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 no significant compliance or accounting issues to report.

## **Current Status of Matters Reported in our Prior Engagement**

1. Our prior audit, for the years ended December 31, 2015 and 2014, included noncompliance for untimely filing of the Village's 2015 annual financial report with the Ohio Auditor of State. The annual financial reports, for the years ended December 31, 2017 and 2016, were both filed with the Ohio Auditor of State within sixty days after the close of each fiscal year.
2. Additionally, our prior audit, for the years ended December 31, 2015 and 2014, included noncompliance for not withholding Federal income taxes, State income taxes, and Social Security taxes from employees' payroll checks. The Village withheld and remitted the proper withholdings during the years ended December 31, 2017 and 2016.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

May 23, 2018

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VILLAGE OF ZANESFIELD

LOGAN 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  
JUNE 5, 2018