



Dave Yost • Auditor of State



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Village of Burkettsville
Mercer County
P O Box 45
Burkettsville, Ohio

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 Burkettsville, Mercer County, (the Village) for the years ended December 31, 2012 and 2011.

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, 2012 and 2011.

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

The Village Clerk did not keep copies of the shelter house contracts. Duplicate receipts were not given so the contracts were the only way for the Village to keep track of the amount due upon rental of the shelter house. The shelter house contracts should be pre-numbered and the Village Clerk should keep copies of all shelter house contracts to provide for completeness of shelter house receipts.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

March 18, 2013

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VILLAGE OF BURKETSVILLE

MERCER 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
APRIL 16, 2013